

**STATE OF SOUTH CAROLINA  
STATEWIDE SINGLE AUDIT  
FOR THE YEAR ENDED JUNE 30, 2019**

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Independent Auditors' Report on Compliance for  
Each Major Federal Program; Report on Internal  
Control over Compliance; and Report on Schedule of  
Expenditures of Federal Awards Required by the Uniform Guidance

March 6, 2020

The Honorable Henry D. McMaster, Governor  
and  
Members of the General Assembly  
Columbia, South Carolina

Report on Compliance for Each Major Federal Program

We have jointly audited the State of South Carolina's (the State) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2019. The State's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The State's basic financial statements included the operations of certain agencies and component units that have been excluded from the schedule of expenditures of federal awards because each of the entities engaged other auditors to perform an audit in accordance with the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These agencies and component units are listed in Note 1.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State's compliance.

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Basis for Qualified Opinion on the Eight Major Federal Programs Identified in the Following Table

As identified in the following table and as described in the accompanying schedule of findings and questioned costs, the State did not comply with requirements regarding the following:

<b>State Administering Agency</b>	<b>Finding Number</b>	<b>CFDA Number</b>	<b>Federal Program/Cluster</b>	<b>Compliance Requirement</b>
South Carolina Department of Health and Human Services	2019-007	93.775 93.777 93.778	Medicaid Cluster	Eligibility
South Carolina Department of Health and Human Services	2019-007	93.767	Children's Health Insurance Program (CHIP)	Eligibility
South Carolina Department of Social Services	2019-010	93.563	Child Support Enforcement	Reporting
South Carolina Department of Social Services	2019-015	93.659	Adoption Assistance	Eligibility
South Carolina Department of Alcohol and Other Drug Abuse Services	2019-017	93.959	Prevention and Treatment of Substance Abuse	Subrecipient Monitoring
South Carolina Department of Health and Environmental Control	2019-022	93.917	HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)	Subrecipient Monitoring
South Carolina Department on Aging	2019-025	93.044 93.045 93.053	Aging Cluster	Subrecipient Monitoring
South Carolina Department on Aging	2019-026	93.044 93.045 93.053	Aging Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
South Carolina Commission for the Blind	2019-032	84.126	Rehabilitation Services- Vocational Rehabilitation Grants to States	Activities Allowed or Unallowed and Allowable Costs/Cost Principles – Indirect Costs
South Carolina Commission for the Blind	2019-033	84.126	Rehabilitation Services- Vocational Rehabilitation Grants to States	Matching, Level of Effort, Earmarking – Maintenance of Effort

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Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to those programs.

#### Qualified Opinion on the Eight Major Federal Programs Identified Above

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the identified major federal programs for the year ended June 30, 2019.

#### Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

#### Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-002 through 2019-006, 2019-008, 2019-009, 2019-011 through 2019-014, 2019-016, 2019-018, 2019-019, 2019-021, 2019-023, 2019-024, and 2019-027 through 2019-030. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and Appendix B – Agency Corrective Action Plans to Findings and Recommendations. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

#### Report on Internal Control over Compliance

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2019-007, 2019-010, 2019-015, 2019-017, 2019-018, 2019-022, 2019-025, 2019-026, 2019-032 and 2019-033 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as items 2019-002 through 2019-006, 2019-008, 2019-009, 2019-011 through 2019-014, 2019-016, 2019-019 through 2019-021, 2019-023, 2019-024, and 2019-027 through 2019-031 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and Appendix B – Agency Corrective Action Plans to Findings and Recommendations. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have jointly audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of South Carolina as of and for the year ended June 30, 2019, and have issued our report thereon dated November 14, 2019 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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The Honorable Henry D. McMaster, Governor  
and  
Members of the General Assembly  
March 6, 2020

*George F. Kennedy, III*

Columbia, South Carolina  
March 6, 2020

*Clifton Larson Allen LLP*

Baltimore, Maryland  
March 6, 2020

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**Schedule of Expenditures of Federal Awards by Federal  
Grantor and CFDA Number**

Grantor/CFDA/CFDA Title Clusters	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>Department of Agriculture</b>			
<b>SNAP Cluster</b>			
<b>10.551 Supplemental Nutrition Assistance Program</b>			
Direct		\$ 872,289,737	\$ -
10.551 Supplemental Nutrition Assistance Program Total		872,289,737	-
<b>10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</b>			
Direct		29,896,094	5,647,957
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Total		29,896,094	5,647,957
<b>SNAP Cluster Total</b>		<b>902,185,831</b>	<b>5,647,957</b>
<b>Child Nutrition Cluster</b>			
<b>10.555 National School Lunch Program</b>			
Direct		332,714,901	307,707,382
10.555 National School Lunch Program Total		332,714,901	307,707,382
<b>Child Nutrition Cluster Total</b>		<b>332,714,901</b>	<b>307,707,382</b>
<b>Food Distribution Cluster</b>			
<b>10.565 Commodity Supplemental Food Program</b>			
Direct		351,028	300,360
10.565 Commodity Supplemental Food Program Total		351,028	300,360
<b>10.568 Emergency Food Assistance Program (Administrative Costs)</b>			
Direct		1,342,854	1,261,282
10.568 Emergency Food Assistance Program (Administrative Costs) Total		1,342,854	1,261,282
<b>10.569 Emergency Food Assistance Program (Food Commodities)</b>			
Direct		4,081,455	-
10.569 Emergency Food Assistance Program (Food Commodities) Total		4,081,455	-
<b>Food Distribution Cluster Total</b>		<b>5,775,337</b>	<b>1,561,642</b>
Department of Agriculture Total		1,240,676,069	314,916,981
<b>Department of Housing and Urban Development</b>			
<b>CDBG - Entitlement Grants Cluster</b>			
<b>14.218 Community Development Block Grants/Entitlement Grants</b>			
Direct		55,746,044	-
14.218 Community Development Block Grants/Entitlement Grants Total		55,746,044	-
<b>CDBG - Entitlement Grants Cluster Total</b>		<b>55,746,044</b>	<b>-</b>
Department of Housing and Urban Development Total		55,746,044	-
<b>Department of the Interior</b>			
<b>Fish and Wildlife Cluster</b>			
<b>15.605 Sport Fish Restoration</b>			
Direct		342,366	-
15.605 Sport Fish Restoration Total		342,366	-
<b>15.611 Wildlife Restoration and Basic Hunter Education</b>			
Direct		2,779,679	21,329
15.611 Wildlife Restoration and Basic Hunter Education Total		2,779,679	21,329
<b>Fish and Wildlife Cluster Total</b>		<b>3,122,045</b>	<b>21,329</b>
Department of the Interior Total		3,122,045	21,329



Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>Clusters</b>			
<b>Department of Labor</b>			
<b>WIOA Cluster</b>			
<b>17.259 WIOA Youth Activities</b>			
South Carolina Department of Employment and Workforce	17JAG02	94,211	-
South Carolina Department of Employment and Workforce Total		94,211	-
17.259 WIOA Youth Activities Total		94,211	-
<b>17.278 WIOA Dislocated Worker Formula Grants</b>			
South Carolina Department of Employment and Workforce	17RRDOC02	13,440	-
	18MAN01	40,457	-
South Carolina Department of Employment and Workforce Total		53,897	-
17.278 WIOA Dislocated Worker Formula Grants Total		53,897	-
<b>WIOA Cluster Total</b>		<b>148,108</b>	<b>-</b>
Department of Labor Total		148,108	-
<b>Department of Transportation</b>			
<b>Highway Planning and Construction Cluster</b>			
<b>20.205 Highway Planning and Construction</b>			
South Carolina Department of Transportation	SCDNR-1-18	127,000	-
South Carolina Department of Transportation Total		127,000	-
20.205 Highway Planning and Construction Total		127,000	-
<b>20.219 Recreational Trails Program</b>			
Direct		993,836	922,913
20.219 Recreational Trails Program Total		993,836	922,913
<b>Highway Planning and Construction Cluster Total</b>		<b>1,120,836</b>	<b>922,913</b>
<b>Transit Services Programs Cluster</b>			
<b>20.513 Enhanced Mobility of Seniors and Individuals with Disabilities</b>			
South Carolina Department of Transportation	PT-9I110-A3	37,652	-
South Carolina Department of Transportation Total		37,652	-
20.513 Enhanced Mobility of Seniors and Individuals with Disabilities Total		37,652	-
<b>Transit Services Programs Cluster Total</b>		<b>37,652</b>	<b>-</b>
<b>Highway Safety Cluster</b>			
<b>20.600 State and Community Highway Safety</b>			
Direct		4,157,136	3,042,751
20.600 State and Community Highway Safety Total		4,157,136	3,042,751
<b>20.616 National Priority Safety Programs</b>			
Direct		3,839,045	2,072,132
20.616 National Priority Safety Programs Total		3,839,045	2,072,132
<b>Highway Safety Cluster Total</b>		<b>7,996,181</b>	<b>5,114,883</b>
Department of Transportation Total		9,154,669	6,037,796
<b>Environmental Protection Agency</b>			
<b>Clean Water State Revolving Fund Cluster</b>			
<b>66.458 Capitalization Grants for Clean Water State Revolving Funds</b>			
Direct		94,438,926	93,824,610
66.458 Capitalization Grants for Clean Water State Revolving Funds Total		94,438,926	93,824,610
<b>Clean Water State Revolving Fund Cluster Total</b>		<b>94,438,926</b>	<b>93,824,610</b>

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>Clusters</b>			
<b>Drinking Water State Revolving Fund Cluster</b>			
<b>66.468 Capitalization Grants for Drinking Water State Revolving Funds</b>			
Direct		29,799,917	27,693,980
66.468 Capitalization Grants for Drinking Water State Revolving Funds Total		29,799,917	27,693,980
<b>Drinking Water State Revolving Fund Cluster Total</b>		<b>29,799,917</b>	<b>27,693,980</b>
Environmental Protection Agency Total		124,238,843	121,518,590
<b>Department of Education</b>			
<b>Special Education Cluster (IDEA)</b>			
<b>84.027 Special Education Grants to States</b>			
Direct		189,729,907	174,750,465
84.027 Special Education Grants to States Total		189,729,907	174,750,465
<b>84.173 Special Education Preschool Grants</b>			
Direct		7,099,581	7,070,563
84.173 Special Education Preschool Grants Total		7,099,581	7,070,563
<b>Special Education Cluster (IDEA) Total</b>		<b>196,829,488</b>	<b>181,821,028</b>
Department of Education Total		196,829,488	181,821,028
<b>Department of Health and Human Services</b>			
<b>Aging Cluster</b>			
<b>93.044 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers</b>			
Direct		10,350,229	9,863,819
93.044 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Total		10,350,229	9,863,819
<b>93.045 Special Programs for the Aging, Title III, Part C, Nutrition Services</b>			
Direct		11,051,904	10,436,893
93.045 Special Programs for the Aging, Title III, Part C, Nutrition Services Total		11,051,904	10,436,893
<b>93.053 Nutrition Services Incentive Program</b>			
Direct		2,193,186	2,193,186
93.053 Nutrition Services Incentive Program Total		2,193,186	2,193,186
<b>Aging Cluster Total</b>		<b>23,595,319</b>	<b>22,493,898</b>
<b>TANF Cluster</b>			
<b>93.558 Temporary Assistance for Needy Families</b>			
Direct		141,200,922	1,876,114
93.558 Temporary Assistance for Needy Families Total		141,200,922	1,876,114
<b>TANF Cluster Total</b>		<b>141,200,922</b>	<b>1,876,114</b>
<b>CCDF Cluster</b>			
<b>93.575 Child Care and Development Block Grant</b>			
Direct		81,906,360	3,900,506
93.575 Child Care and Development Block Grant Total		81,906,360	3,900,506
<b>93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund</b>			
Direct		3,634,476	-
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund Total		3,634,476	-
<b>CCDF Cluster Total</b>		<b>85,540,836</b>	<b>3,900,506</b>

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>Clusters</b>			
<b>Medicaid Cluster</b>			
<b>93.775 State Medicaid Fraud Control Units</b>			
Direct		1,198,584	-
93.775 State Medicaid Fraud Control Units Total		1,198,584	-
<b>93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare</b>			
Direct		4,428,020	-
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare Total		4,428,020	-
<b>93.778 Medical Assistance Program</b>			
Direct		4,997,092,729	-
93.778 Medical Assistance Program Total		4,997,092,729	-
<b>Medicaid Cluster Total</b>		<b>5,002,719,333</b>	<b>-</b>
Department of Health and Human Services Total		5,253,056,410	28,270,518
<b>Social Security Administration</b>			
<b>Disability Insurance/SSI Cluster</b>			
<b>96.001 Social Security Disability Insurance</b>			
Direct		39,639,941	-
96.001 Social Security Disability Insurance Total		39,639,941	-
<b>Disability Insurance/SSI Cluster Total</b>		<b>39,639,941</b>	<b>-</b>
Social Security Administration Total		39,639,941	-
<b>Research and Development Cluster</b>			
<b>Department of Agriculture</b>			
<b>10.054 Emergency Conservation Program</b>			
Clemson University	1810-207-2020791	57,324	-
Clemson University Total		57,324	-
10.054 Emergency Conservation Program Total		57,324	-
<b>10.200 Grants for Agricultural Research, Special Research Grants</b>			
Mississippi State University	2016-38500-25752	6,497	-
Mississippi State University Total		6,497	-
10.200 Grants for Agricultural Research, Special Research Grants Total		6,497	-
<b>10.931 Agricultural Conservation Easement Program</b>			
Direct		34,527	-
10.931 Agricultural Conservation Easement Program Total		34,527	-
Department of Agriculture Total		98,348	-
<b>Department of Commerce</b>			
<b>11.012 Integrated Ocean Observing System (IOOS)</b>			
Southeast Coastal Ocean Observing Regional Association	IOOS.16(028)SCDNR.DS.OBS	26,555	-
Southeast Coastal Ocean Observing Regional Association Total		26,555	-
11.012 Integrated Ocean Observing System (IOOS) Total		26,555	-
<b>11.407 Interjurisdictional Fisheries Act of 1986</b>			
Direct		6,684	-
11.407 Interjurisdictional Fisheries Act of 1986 Total		6,684	-

Grantor/CFDA/CFDA Title Clusters	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>11.417 Sea Grant Support</b>			
Direct		1,355,094	423,139
University of South Carolina			
	18-3657	7,015	-
University of South Carolina Total		7,015	-
11.417 Sea Grant Support Total		1,362,109	423,139
<b>11.419 Coastal Zone Management Administration Awards</b>			
The Regents of the University of Michigan			
	3003762773	327,722	45,228
The Regents of the University of Michigan Total		327,722	45,228
Friends of Guana Tolomato Matanzas			
	7060-24	9,002	-
Friends of Guana Tolomato Matanzas Total		9,002	-
The Board of Regents of the University System of Georgia			
	RR534-133/S001597	20,163	-
The Board of Regents of the University System of Georgia Total		20,163	-
11.419 Coastal Zone Management Administration Awards Total		356,887	45,228
<b>11.420 Coastal Zone Management Estuarine Research Reserves</b>			
Direct		762,017	-
11.420 Coastal Zone Management Estuarine Research Reserves Total		762,017	-
<b>11.427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program</b>			
Direct		132,921	78,898
11.427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program Total		132,921	78,898
<b>11.431 Climate and Atmospheric Research</b>			
Direct		32,266	32,266
University of South Carolina			
	17-3252	13,932	-
	NA16OAR4310163	40,764	-
University of South Carolina Total		54,696	-
11.431 Climate and Atmospheric Research Total		86,962	32,266
<b>11.433 Marine Fisheries Initiative</b>			
Direct		72,652	-
11.433 Marine Fisheries Initiative Total		72,652	-
<b>11.434 Cooperative Fishery Statistics</b>			
Direct		195,977	-
11.434 Cooperative Fishery Statistics Total		195,977	-
<b>11.435 Southeast Area Monitoring and Assessment Program</b>			
Direct		1,386,955	-
11.435 Southeast Area Monitoring and Assessment Program Total		1,386,955	-
<b>11.454 Unallied Management Projects</b>			
Direct		1,389,736	5,493
Florida State University			
	R0158	12,516	-
Florida State University Total		12,516	-
11.454 Unallied Management Projects Total		1,402,252	5,493

Grantor/CFDA/CFDA Title Clusters	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>11.472 Unallied Science Program</b>			
Direct		807,218	-
11.472 Unallied Science Program Total		807,218	-
<b>11.473 Office for Coastal Management</b>			
Direct		159,602	109,749
11.473 Office for Coastal Management Total		159,602	109,749
<b>11.474 Atlantic Coastal Fisheries Cooperative Management Act</b>			
Direct		326,067	-
Atlantic States Marine Fisheries Commission	4000491 ASMFC	8,366	-
Atlantic States Marine Fisheries Commission Total		8,366	-
11.474 Atlantic Coastal Fisheries Cooperative Management Act Total		334,433	-
Department of Commerce Total		7,093,224	694,773
<b>Department of Defense</b>			
<b>12.107 Navigation Projects</b>			
Direct		447,903	-
12.107 Navigation Projects Total		447,903	-
Department of Defense Total		447,903	-
<b>Department of the Interior</b>			
<b>15.408 Bureau of Ocean Energy Management Renewable Energy</b>			
Direct		56,506	55,452
15.408 Bureau of Ocean Energy Management Renewable Energy Total		56,506	55,452
<b>15.424 Marine Minerals Activities</b>			
Direct		110,937	87,674
15.424 Marine Minerals Activities Total		110,937	87,674
<b>15.605 Sport Fish Restoration</b>			
Direct		4,291,884	17,985
15.605 Sport Fish Restoration Total		4,291,884	17,985
<b>15.608 Fish and Wildlife Management Assistance</b>			
Direct		70,123	-
Southeast Aquatic Resources Partnership	NFWF_2016_ACF-SAVANNAH_001	23,767	-
Southeast Aquatic Resources Partnership Total		23,767	-
15.608 Fish and Wildlife Management Assistance Total		93,890	-
<b>15.611 Wildlife Restoration and Basic Hunter Education</b>			
Direct		6,764,149	77,999
15.611 Wildlife Restoration and Basic Hunter Education Total		6,764,149	77,999
<b>15.615 Cooperative Endangered Species Conservation Fund</b>			
Direct		132,792	4,993
15.615 Cooperative Endangered Species Conservation Fund Total		132,792	4,993
<b>15.622 Sportfishing and Boating Safety Act</b>			
Direct		9,272	-
15.622 Sportfishing and Boating Safety Act Total		9,272	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>Clusters</b>			
<b>15.630 Coastal</b>			
Direct		28,095	-
15.630 Coastal Total		28,095	-
<b>15.634 State Wildlife Grants</b>			
Direct		685,347	135,031
15.634 State Wildlife Grants Total		685,347	135,031
<b>15.657 Endangered Species Conservation – Recovery Implementation Funds</b>			
Direct		25,874	-
15.657 Endangered Species Conservation – Recovery Implementation Funds Total		25,874	-
<b>15.663 NFWF-USFWS Conservation Partnership</b>			
Direct		355	-
15.663 NFWF-USFWS Conservation Partnership Total		355	-
<b>15.808 U.S. Geological Survey Research and Data Collection</b>			
Direct		20,477	-
15.808 U.S. Geological Survey Research and Data Collection Total		20,477	-
<b>15.810 National Cooperative Geologic Mapping</b>			
Direct		151,828	-
15.810 National Cooperative Geologic Mapping Total		151,828	-
<b>15.817 National Geospatial Program: Building The National Map</b>			
Direct		15,018	-
15.817 National Geospatial Program: Building The National Map Total		15,018	-
<b>15.980 National Ground-Water Monitoring Network</b>			
Direct		108,780	-
15.980 National Ground-Water Monitoring Network Total		108,780	-
Department of the Interior Total		12,495,204	379,134
<b>Environmental Protection Agency</b>			
<b>66.461 Regional Wetland Program Development Grants</b>			
Direct		34,070	-
66.461 Regional Wetland Program Development Grants Total		34,070	-
Environmental Protection Agency Total		34,070	-
<b>Department of Energy</b>			
<b>81.089 Fossil Energy Research and Development</b>			
Southern States Energy Board	SSEB-SOSRA-981-SCGS-2015-001	39,695	-
Southern States Energy Board Total		39,695	-
81.089 Fossil Energy Research and Development Total		39,695	-
<b>81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis</b>			
Direct		145,065	-
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis Total		145,065	-
Department of Energy Total		184,760	-
<b>Department of Health and Human Services</b>			
<b>93.073 Birth Defects and Developmental Disabilities - Prevention and Surveillance</b>			
Direct		192,913	53,262
93.073 Birth Defects and Developmental Disabilities - Prevention and Surveillance Total		192,913	53,262

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>Clusters</b>			
<b>93.103 Food and Drug Administration Research</b>			
Direct		209,534	-
93.103 Food and Drug Administration Research Total		209,534	-
<b>93.184 Disabilities Prevention</b>			
University of South Carolina	19-3718; 5 NU27DD000011-03-00	10,276	-
University of South Carolina Total		10,276	-
93.184 Disabilities Prevention Total		10,276	-
<b>93.315 Rare Disorders: Research, Surveillance, Health Promotion, and Education</b>			
Direct		447,819	176,606
93.315 Rare Disorders: Research, Surveillance, Health Promotion, and Education Total		447,819	176,606
<b>93.367 Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs</b>			
Direct		430,982	24,333
93.367 Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs Total		430,982	24,333
<b>93.564 Child Support Enforcement Research</b>			
Direct		24,382	-
93.564 Child Support Enforcement Research Total		24,382	-
<b>93.876 Antimicrobial Resistance Surveillance in Retail Food Specimens</b>			
Direct		117,754	-
93.876 Antimicrobial Resistance Surveillance in Retail Food Specimens Total		117,754	-
<b>93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs</b>			
Direct		145,084	-
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs Total		145,084	-
Department of Health and Human Services Total		1,578,744	254,201
<b>Department of Homeland Security</b>			
<b>97.067 Homeland Security Grant Program</b>			
Direct		72,107	27,616
97.067 Homeland Security Grant Program Total		72,107	27,616
Department of Homeland Security Total		72,107	27,616
<b>Total Research and Development Cluster</b>		<b>22,004,360</b>	<b>1,355,724</b>
<b>Total Clusters</b>		<b>6,944,615,977</b>	<b>653,941,966</b>
<b>NonCluster Programs</b>			
<b>Department of Agriculture</b>			
<b>10.153 Market News</b>			
Direct		3,170	-
10.153 Market News Total		3,170	-
<b>10.162 Inspection Grading and Standardization</b>			
Direct		2,060,716	-
10.162 Inspection Grading and Standardization Total		2,060,716	-
<b>10.170 Specialty Crop Block Grant Program - Farm Bill</b>			
Direct		447,137	389,942
10.170 Specialty Crop Block Grant Program - Farm Bill Total		447,137	389,942

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>10.171 Organic Certification Cost Share Programs</b>			
Direct		895	895
10.171 Organic Certification Cost Share Programs Total		895	895
<b>10.225 Community Food Projects</b>			
Direct		6,828	-
10.225 Community Food Projects Total		6,828	-
<b>10.351 Rural Business Development Grant</b>			
Direct		70,025	-
10.351 Rural Business Development Grant Total		70,025	-
<b>10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children</b>			
Direct		75,981,364	345,688
10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children Total		75,981,364	345,688
<b>10.558 Child and Adult Care Food Program</b>			
Direct		37,337,680	36,595,214
10.558 Child and Adult Care Food Program Total		37,337,680	36,595,214
<b>10.560 State Administrative Expenses for Child Nutrition</b>			
Direct		4,346,301	-
10.560 State Administrative Expenses for Child Nutrition Total		4,346,301	-
<b>10.572 WIC Farmers' Market Nutrition Program (FMNP)</b>			
Direct		122,223	-
10.572 WIC Farmers' Market Nutrition Program (FMNP) Total		122,223	-
<b>10.576 Senior Farmers Market Nutrition Program</b>			
Direct		574,178	-
10.576 Senior Farmers Market Nutrition Program Total		574,178	-
<b>10.578 WIC Grants To States (WGS)</b>			
Direct		2,004,543	-
10.578 WIC Grants To States (WGS) Total		2,004,543	-
<b>10.579 Child Nutrition Discretionary Grants Limited Availability</b>			
Direct		584,708	404,441
10.579 Child Nutrition Discretionary Grants Limited Availability Total		584,708	404,441
<b>10.582 Fresh Fruit and Vegetable Program</b>			
Direct		3,371,322	3,371,322
10.582 Fresh Fruit and Vegetable Program Total		3,371,322	3,371,322
<b>10.652 Forestry Research</b>			
Direct		362,888	-
10.652 Forestry Research Total		362,888	-
<b>10.664 Cooperative Forestry Assistance</b>			
Direct		2,179,119	497,650
10.664 Cooperative Forestry Assistance Total		2,179,119	497,650
<b>10.676 Forest Legacy Program</b>			
Direct		251,434	-
10.676 Forest Legacy Program Total		251,434	-



Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>10.678 Forest Stewardship Program</b>			
Direct		8,723	-
10.678 Forest Stewardship Program Total		8,723	-
<b>10.680 Forest Health Protection</b>			
Direct		240,737	158,595
10.680 Forest Health Protection Total		240,737	158,595
<b>10.890 Rural Development Cooperative Agreement Program</b>			
Direct		45,211	26,174
10.890 Rural Development Cooperative Agreement Program Total		45,211	26,174
<b>10.902 Soil and Water Conservation</b>			
Direct		187,760	-
10.902 Soil and Water Conservation Total		187,760	-
<b>10.912 Environmental Quality Incentives Program</b>			
Direct		137,967	-
10.912 Environmental Quality Incentives Program Total		137,967	-
<b>Department of Agriculture Total</b>		<b>130,324,929</b>	<b>41,789,921</b>
<b>Department of Commerce</b>			
<b>11.419 Coastal Zone Management Administration Awards</b>			
Direct		2,284,038	-
11.419 Coastal Zone Management Administration Awards Total		2,284,038	-
<b>11.473 Office for Coastal Management</b>			
Direct		14,446	-
11.473 Office for Coastal Management Total		14,446	-
<b>11.999 Marine Debris Program</b>			
Direct		184,282	-
11.999 Marine Debris Program Total		184,282	-
<b>Department of Commerce Total</b>		<b>2,482,766</b>	<b>-</b>
<b>Department of Defense</b>			
<b>12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services</b>			
Direct		879,172	-
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services Total		879,172	-
<b>12.400 Military Construction, National Guard</b>			
Direct		18,512	-
12.400 Military Construction, National Guard Total		18,512	-
<b>12.401 National Guard Military Operations and Maintenance (O&amp;M) Projects</b>			
Direct		33,718,632	-
12.401 National Guard Military Operations and Maintenance (O&M) Projects Total		33,718,632	-
<b>12.404 National Guard ChalleNGe Program</b>			
Direct		3,958,010	-
12.404 National Guard ChalleNGe Program Total		3,958,010	-
<b>Department of Defense Total</b>		<b>38,574,326</b>	<b>-</b>

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>Department of Housing and Urban Development</b>			
<b>14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii</b>			
Direct		17,403,530	16,687,698
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Total		17,403,530	16,687,698
<b>14.231 Emergency Solutions Grant Program</b>			
Direct		2,625,514	2,469,254
14.231 Emergency Solutions Grant Program Total		2,625,514	2,469,254
<b>14.241 Housing Opportunities for Persons with AIDS</b>			
Direct		1,654,840	1,591,362
14.241 Housing Opportunities for Persons with AIDS Total		1,654,840	1,591,362
<b>14.267 Continuum of Care Program</b>			
Direct		975,493	975,493
14.267 Continuum of Care Program Total		975,493	975,493
<b>14.401 Fair Housing Assistance Program State and Local</b>			
Direct		322,384	-
14.401 Fair Housing Assistance Program State and Local Total		322,384	-
<b>Department of Housing and Urban Development Total</b>		<b>22,981,761</b>	<b>21,723,807</b>
<b>Department of the Interior</b>			
<b>15.615 Cooperative Endangered Species Conservation Fund</b>			
Direct		787,500	-
15.615 Cooperative Endangered Species Conservation Fund Total		787,500	-
<b>15.616 Clean Vessel Act</b>			
Direct		366,876	250,500
15.616 Clean Vessel Act Total		366,876	250,500
<b>15.622 Sportfishing and Boating Safety Act</b>			
Direct		370,326	316,777
15.622 Sportfishing and Boating Safety Act Total		370,326	316,777
<b>15.626 Enhanced Hunter Education and Safety</b>			
Direct		191,673	-
15.626 Enhanced Hunter Education and Safety Total		191,673	-
<b>15.630 Coastal</b>			
Direct		3,156	-
15.630 Coastal Total		3,156	-
<b>15.631 Partners for Fish and Wildlife</b>			
The Nature Conservancy	SCFO-SCDNR-2018-01	5,351	-
The Nature Conservancy Total		5,351	-
15.631 Partners for Fish and Wildlife Total		5,351	-
<b>15.634 State Wildlife Grants</b>			
Direct		45,243	-
15.634 State Wildlife Grants Total		45,243	-
<b>15.657 Endangered Species Conservation – Recovery Implementation Funds</b>			
Direct		2,073	-
15.657 Endangered Species Conservation – Recovery Implementation Funds Total		2,073	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>15.904 Historic Preservation Fund Grants-In-Aid</b>			
Direct		872,583	232,944
15.904 Historic Preservation Fund Grants-In-Aid Total		872,583	232,944
<b>15.916 Outdoor Recreation Acquisition, Development and Planning</b>			
Direct		746,701	746,701
15.916 Outdoor Recreation Acquisition, Development and Planning Total		746,701	746,701
<b>15.939 Heritage Partnership</b>			
South Carolina National Heritage Corridor	None	1,767	-
South Carolina National Heritage Corridor Total		1,767	-
15.939 Heritage Partnership Total		1,767	-
<b>Department of the Interior Total</b>		<b>3,393,249</b>	<b>1,546,922</b>
<b>Department of Justice</b>			
<b>16.017 Sexual Assault Services Formula Program</b>			
Direct		403,418	387,961
16.017 Sexual Assault Services Formula Program Total		403,418	387,961
<b>16.321 Antiterrorism Emergency Reserve</b>			
Medical University of South Carolina	2016-RF-GX-0001	172,365	-
Medical University of South Carolina Total		172,365	-
16.321 Antiterrorism Emergency Reserve Total		172,365	-
<b>16.540 Juvenile Justice and Delinquency Prevention</b>			
Direct		405,279	306,830
16.540 Juvenile Justice and Delinquency Prevention Total		405,279	306,830
<b>16.543 Missing Children's Assistance</b>			
Direct		235,560	-
16.543 Missing Children's Assistance Total		235,560	-
<b>16.550 State Justice Statistics Program for Statistical Analysis Centers</b>			
Direct		77,739	-
16.550 State Justice Statistics Program for Statistical Analysis Centers Total		77,739	-
<b>16.554 National Criminal History Improvement Program (NCHIP)</b>			
Direct		654,949	-
16.554 National Criminal History Improvement Program (NCHIP) Total		654,949	-
<b>16.560 National Institute of Justice Research, Evaluation, and Development Project Grants</b>			
WestEd	30279	507,943	402,262
WestEd Total		507,943	402,262
University of South Carolina	2015-CK-BX-0018	144,428	-
University of South Carolina Total		144,428	-
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants Total		652,371	402,262
<b>16.575 Crime Victim Assistance</b>			
Direct		31,138,238	30,025,323
16.575 Crime Victim Assistance Total		31,138,238	30,025,323
<b>16.576 Crime Victim Compensation</b>			
Direct		5,271,396	-
16.576 Crime Victim Compensation Total		5,271,396	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>16.582 Crime Victim Assistance/Discretionary Grants</b>			
Direct		18,128	18,128
16.582 Crime Victim Assistance/Discretionary Grants Total		18,128	18,128
<b>16.588 Violence Against Women Formula Grants</b>			
Direct		2,085,878	1,790,530
16.588 Violence Against Women Formula Grants Total		2,085,878	1,790,530
<b>16.593 Residential Substance Abuse Treatment for State Prisoners</b>			
Direct		101,574	94,315
16.593 Residential Substance Abuse Treatment for State Prisoners Total		101,574	94,315
<b>16.607 Bulletproof Vest Partnership Program</b>			
Direct		7,275	994
16.607 Bulletproof Vest Partnership Program Total		7,275	994
<b>16.609 Project Safe Neighborhoods</b>			
Direct		1,626	-
16.609 Project Safe Neighborhoods Total		1,626	-
<b>16.735 PREA Program: Strategic Support for PREA Implementation</b>			
Direct		58,824	-
16.735 PREA Program: Strategic Support for PREA Implementation Total		58,824	-
<b>16.738 Edward Byrne Memorial Justice Assistance Grant Program</b>			
Direct		3,070,380	2,770,821
16.738 Edward Byrne Memorial Justice Assistance Grant Program Total		3,070,380	2,770,821
<b>16.741 DNA Backlog Reduction Program</b>			
Direct		529,493	-
16.741 DNA Backlog Reduction Program Total		529,493	-
<b>16.742 Paul Coverdell Forensic Sciences Improvement Grant Program</b>			
Direct		203,740	193,392
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program Total		203,740	193,392
<b>16.750 Support for Adam Walsh Act Implementation Grant Program</b>			
Direct		271,961	-
16.750 Support for Adam Walsh Act Implementation Grant Program Total		271,961	-
<b>16.751 Edward Byrne Memorial Competitive Grant Program</b>			
Direct		81,623	81,623
16.751 Edward Byrne Memorial Competitive Grant Program Total		81,623	81,623
<b>16.813 NICS Act Record Improvement Program</b>			
Direct		780,033	-
16.813 NICS Act Record Improvement Program Total		780,033	-
<b>16.816 John R. Justice Prosecutors and Defenders Incentive Act</b>			
Direct		40,421	-
16.816 John R. Justice Prosecutors and Defenders Incentive Act Total		40,421	-
<b>16.835 Body Worn Camera Policy and Implementation</b>			
Direct		529,208	-
16.835 Body Worn Camera Policy and Implementation Total		529,208	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>16.838 Comprehensive Opioid Abuse Site-Based Program</b>			
Direct		74,947	62,459
16.838 Comprehensive Opioid Abuse Site-Based Program Total		74,947	62,459
<b>16.922 Equitable Sharing Program</b>			
Direct		567,856	-
16.922 Equitable Sharing Program Total		567,856	-
<b>16.U01 Federal Bureau of Investigation Facilities Contracts Unit</b>			
Direct		413,189	-
16.U01 Federal Bureau of Investigation Facilities Contracts Unit Total		413,189	-
<b>16.U02 Drug Free Communities Support Program Grants</b>			
Direct		153,897	-
16.U02 Drug Free Communities Support Program Grants Total		153,897	-
<b>Department of Justice Total</b>		<b>48,001,368</b>	<b>36,134,638</b>
<b>Department of Labor</b>			
<b>17.005 Compensation and Working Conditions</b>			
Direct		84,536	-
17.005 Compensation and Working Conditions Total		84,536	-
<b>17.235 Senior Community Service Employment Program</b>			
Direct		1,102,386	1,040,265
17.235 Senior Community Service Employment Program Total		1,102,386	1,040,265
<b>17.261 WIOA Pilots, Demonstrations, and Research Projects</b>			
Direct		545,661	-
17.261 WIOA Pilots, Demonstrations, and Research Projects Total		545,661	-
<b>17.268 H-1B Job Training Grants</b>			
Direct		1,362,496	-
17.268 H-1B Job Training Grants Total		1,362,496	-
<b>17.285 Apprenticeship USA Grants</b>			
Direct		173,136	-
17.285 Apprenticeship USA Grants Total		173,136	-
<b>17.503 Occupational Safety and Health State Program</b>			
Direct		1,859,731	-
17.503 Occupational Safety and Health State Program Total		1,859,731	-
<b>17.504 Consultation Agreements</b>			
Direct		590,665	-
17.504 Consultation Agreements Total		590,665	-
<b>Department of Labor Total</b>		<b>5,718,611</b>	<b>1,040,265</b>
<b>Department of Transportation</b>			
<b>20.106 Airport Improvement Program</b>			
Direct		1,265,159	17,363
20.106 Airport Improvement Program Total		1,265,159	17,363
<b>20.218 Motor Carrier Safety Assistance</b>			
Direct		4,231,908	-
20.218 Motor Carrier Safety Assistance Total		4,231,908	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>20.231 Performance and Registration Information Systems Management</b>			
Direct		315,000	-
20.231 Performance and Registration Information Systems Management Total		315,000	-
<b>20.232 Commercial Driver's License Program Implementation Grant</b>			
Direct		356,675	-
20.232 Commercial Driver's License Program Implementation Grant Total		356,675	-
<b>20.240 Fuel Tax Evasion-Intergovernmental Enforcement Effort</b>			
Direct		28,297	-
20.240 Fuel Tax Evasion-Intergovernmental Enforcement Effort Total		28,297	-
<b>20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements</b>			
Direct		185,060	-
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements Total		185,060	-
<b>20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants</b>			
Direct		229,832	229,832
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants Total		229,832	229,832
<b>Department of Transportation Total</b>		<b>6,611,931</b>	<b>247,195</b>
<b>Appalachian Regional Commission</b>			
<b>23.002 Appalachian Area Development</b>			
Direct		1,423,700	1,423,700
23.002 Appalachian Area Development Total		1,423,700	1,423,700
<b>23.011 Appalachian Research, Technical Assistance, and Demonstration Projects</b>			
Direct		125,787	-
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects Total		125,787	-
<b>Appalachian Regional Commission Total</b>		<b>1,549,487</b>	<b>1,423,700</b>
<b>General Services Administration</b>			
<b>39.003 Donation of Federal Surplus Personal Property</b>			
Direct		3,573,510	-
39.003 Donation of Federal Surplus Personal Property Total		3,573,510	-
<b>39.011 Election Reform Payments</b>			
Direct		11,637	-
39.011 Election Reform Payments Total		11,637	-
<b>General Services Administration Total</b>		<b>3,585,147</b>	<b>-</b>
<b>National Endowment for the Arts</b>			
<b>45.025 Promotion of the Arts Partnership Agreements</b>			
Direct		863,915	243,776
45.025 Promotion of the Arts Partnership Agreements Total		863,915	243,776
<b>45.301 Museums for America</b>			
South Carolina State Museum Foundation	MA-30-18-0256-18	24,683	-
South Carolina State Museum Foundation Total		24,683	-
45.301 Museums for America Total		24,683	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>45.310 Grants to States</b>			
Direct		2,390,206	215,026
45.310 Grants to States Total		2,390,206	215,026
<b>National Endowment for the Arts Total</b>		<b>3,278,804</b>	<b>458,802</b>
<b>Small Business Administration</b>			
<b>59.061 State Trade Expansion</b>			
Direct		239,332	163,232
59.061 State Trade Expansion Total		239,332	163,232
<b>Small Business Administration Total</b>		<b>239,332</b>	<b>163,232</b>
<b>Department of Veterans Affairs</b>			
<b>64.124 All-Volunteer Force Educational Assistance</b>			
Direct		320,705	-
64.124 All-Volunteer Force Educational Assistance Total		320,705	-
<b>Department of Veterans Affairs Total</b>		<b>320,705</b>	<b>-</b>
<b>Environmental Protection Agency</b>			
<b>66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act</b>			
Direct		438,819	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act Total		438,819	-
<b>66.039 National Clean Diesel Emissions Reduction Program</b>			
Direct		834,361	792,489
66.039 National Clean Diesel Emissions Reduction Program Total		834,361	792,489
<b>66.040 State Clean Diesel Grant Program</b>			
Direct		260,902	216,920
66.040 State Clean Diesel Grant Program Total		260,902	216,920
<b>66.204 Multipurpose Grants to States and Tribes</b>			
Direct		7,849	7,849
66.204 Multipurpose Grants to States and Tribes Total		7,849	7,849
<b>66.419 Water Pollution Control State, Interstate, and Tribal Program Support</b>			
Direct		165,594	-
66.419 Water Pollution Control State, Interstate, and Tribal Program Support Total		165,594	-
<b>66.454 Water Quality Management Planning</b>			
Direct		144,434	88,292
66.454 Water Quality Management Planning Total		144,434	88,292
<b>66.460 Nonpoint Source Implementation Grants</b>			
Direct		3,266,936	2,397,181
66.460 Nonpoint Source Implementation Grants Total		3,266,936	2,397,181
<b>66.461 Regional Wetland Program Development Grants</b>			
Direct		57,166	-
66.461 Regional Wetland Program Development Grants Total		57,166	-
<b>66.605 Performance Partnership Grants</b>			
Direct		7,316,130	-
66.605 Performance Partnership Grants Total		7,316,130	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements</b>			
Direct		538,691	-
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements Total		538,691	-
<b>66.804 Underground Storage Tank (UST) Prevention, Detection, and Compliance Program</b>			
Direct		493,285	-
66.804 Underground Storage Tank (UST) Prevention, Detection, and Compliance Program Total		493,285	-
<b>66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program</b>			
Direct		980,012	-
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program Total		980,012	-
<b>66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements</b>			
Direct		116,230	-
66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements Total		116,230	-
<b>66.817 State and Tribal Response Program Grants</b>			
Direct		715,789	-
66.817 State and Tribal Response Program Grants Total		715,789	-
<b>66.818 Brownfields Assessment and Cleanup Cooperative Agreements</b>			
Direct		449,606	400,000
66.818 Brownfields Assessment and Cleanup Cooperative Agreements Total		449,606	400,000
<b>Environmental Protection Agency Total</b>		<b>15,785,804</b>	<b>3,902,731</b>
<b>Department of Energy</b>			
<b>81.041 State Energy Program</b>			
Direct		1,755,219	1,011,506
81.041 State Energy Program Total		1,755,219	1,011,506
<b>81.042 Weatherization Assistance for Low-Income Persons</b>			
Direct		1,912,044	1,618,755
81.042 Weatherization Assistance for Low-Income Persons Total		1,912,044	1,618,755
<b>81.086 Conservation Research and Development</b>			
Direct		51,841	-
81.086 Conservation Research and Development Total		51,841	-
<b>81.104 Environmental Remediation and Waste Processing and Disposal</b>			
Direct		49,978	-
81.104 Environmental Remediation and Waste Processing and Disposal Total		49,978	-
<b>81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions</b>			
Direct		54,347	-
Southern States Energy Board	SSEB-WIPP-SC-SCEMD	54,186	-
	DE-EM-0003189; SSEB-930WIPP-SC-DHEC-2015-016amd	107,995	-
Southern States Energy Board Total		162,181	-
81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions Total		216,528	-
<b>81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis</b>			
Direct		3,733,458	147,967
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis Total		3,733,458	147,967



Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>81.U01 State Energy Conservation</b>			
Direct		183,569	116,176
81.U01 State Energy Conservation Total		183,569	116,176
<b>Department of Energy Total</b>		<b>7,902,637</b>	<b>2,894,404</b>
<b>Department of Education</b>			
<b>84.002 Adult Education - Basic Grants to States</b>			
Direct		8,722,402	7,643,927
84.002 Adult Education - Basic Grants to States Total		8,722,402	7,643,927
<b>84.010 Title I Grants to Local Educational Agencies</b>			
Direct		236,742,984	233,573,144
84.010 Title I Grants to Local Educational Agencies Total		236,742,984	233,573,144
<b>84.011 Migrant Education State Grant Program</b>			
Direct		796,021	417,407
84.011 Migrant Education State Grant Program Total		796,021	417,407
<b>84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth</b>			
Direct		1,646,675	1,646,675
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth Total		1,646,675	1,646,675
<b>84.048 Career and Technical Education -- Basic Grants to States</b>			
Direct		20,613,242	17,164,114
84.048 Career and Technical Education -- Basic Grants to States Total		20,613,242	17,164,114
<b>84.126 Rehabilitation Services Vocational Rehabilitation Grants to States</b>			
Direct		58,281,631	-
84.126 Rehabilitation Services Vocational Rehabilitation Grants to States Total		58,281,631	-
<b>84.144 Migrant Education Coordination Program</b>			
Direct		95,063	-
84.144 Migrant Education Coordination Program Total		95,063	-
<b>84.177 Rehabilitation Services Independent Living Services for Older Individuals Who are Blind</b>			
Direct		465,403	-
84.177 Rehabilitation Services Independent Living Services for Older Individuals Who are Blind Total		465,403	-
<b>84.181 Special Education-Grants for Infants and Families</b>			
Direct		6,364,554	-
84.181 Special Education-Grants for Infants and Families Total		6,364,554	-
<b>84.184 School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)</b>			
Direct		19,761	-
84.184 School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs) Total		19,761	-
<b>84.196 Education for Homeless Children and Youth</b>			
Direct		1,140,981	1,027,494
84.196 Education for Homeless Children and Youth Total		1,140,981	1,027,494
<b>84.282 Charter Schools</b>			
Direct		4,159,334	4,043,166
84.282 Charter Schools Total		4,159,334	4,043,166

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>84.287 Twenty-First Century Community Learning Centers</b>			
Direct		19,735,055	18,882,456
84.287 Twenty-First Century Community Learning Centers Total		19,735,055	18,882,456
<b>84.305 Education Research, Development and Dissemination</b>			
Direct		106,023	-
84.305 Education Research, Development and Dissemination Total		106,023	-
<b>84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities</b>			
Direct		194,816	-
84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities Total		194,816	-
<b>84.334 Gaining Early Awareness and Readiness for Undergraduate Programs</b>			
Direct		257,882	87,156
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs Total		257,882	87,156
<b>84.358 Rural Education</b>			
Direct		2,806,287	2,783,008
84.358 Rural Education Total		2,806,287	2,783,008
<b>84.365 English Language Acquisition State Grants</b>			
Direct		3,385,220	3,334,433
84.365 English Language Acquisition State Grants Total		3,385,220	3,334,433
<b>84.366 Mathematics and Science Partnerships</b>			
Direct		509,586	509,586
84.366 Mathematics and Science Partnerships Total		509,586	509,586
<b>84.367 Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)</b>			
Direct		26,381,370	24,541,966
84.367 Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) Total		26,381,370	24,541,966
<b>84.369 Grants for State Assessments and Related Activities</b>			
Direct		5,037,920	-
84.369 Grants for State Assessments and Related Activities Total		5,037,920	-
<b>84.374 Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund)</b>			
Direct		1,727,826	1,727,826
84.374 Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund) Total		1,727,826	1,727,826
<b>84.377 School Improvement Grants</b>			
Direct		6,331,018	6,282,193
84.377 School Improvement Grants Total		6,331,018	6,282,193
<b>84.424 Student Support and Academic Enrichment Program</b>			
Direct		5,021,940	5,010,961
84.424 Student Support and Academic Enrichment Program Total		5,021,940	5,010,961
<b>84.938 Disaster Recovery Assistance for Education</b>			
Direct		238,875	238,875
84.938 Disaster Recovery Assistance for Education Total		238,875	238,875

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>84.U01 American Printing House for the Blind (APH) - Non Cash</b>			
American Printing House			
	None	242,389	-
American Printing House Total		242,389	-
84.U01 American Printing House for the Blind (APH) - Non Cash Total		242,389	-
<b>Department of Education Total</b>		<b>411,024,258</b>	<b>328,914,387</b>
<b>Denali Commission</b>			
<b>90.404 2018 HAVA Election Security Grants</b>			
Direct		9,186	-
90.404 2018 HAVA Election Security Grants Total		9,186	-
<b>Denali Commission Total</b>		<b>9,186</b>	<b>-</b>
<b>Department of Health and Human Services</b>			
<b>93.008 Medical Reserve Corps Small Grant Program</b>			
National Association of County and City Health Officials			
	5MRC SG101005-02; MRC 12 1151	1	-
	5 MRC SG101005-04-00; MRC 14-1137	540	-
	6HITEP150032-02-12; 20019-010801	2,701	-
	6 HITEP150032-02-09; MRC 18-1125	8,675	-
National Association of County and City Health Officials Total		11,917	-
93.008 Medical Reserve Corps Small Grant Program Total		11,917	-
<b>93.041 Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation</b>			
Direct		41,686	41,686
93.041 Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation Total		41,686	41,686
<b>93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals</b>			
Direct		116,140	116,140
93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals Total		116,140	116,140
<b>93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services</b>			
Direct		341,260	317,079
93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services Total		341,260	317,079
<b>93.048 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects</b>			
Direct		421,633	253,649
93.048 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects Total		421,633	253,649
<b>93.052 National Family Caregiver Support, Title III, Part E</b>			
Direct		3,397,602	3,253,914
93.052 National Family Caregiver Support, Title III, Part E Total		3,397,602	3,253,914
<b>93.071 Medicare Enrollment Assistance Program</b>			
Direct		552,892	552,892
93.071 Medicare Enrollment Assistance Program Total		552,892	552,892
<b>93.072 Lifespan Respite Care Program</b>			
Direct		143,155	104,462
93.072 Lifespan Respite Care Program Total		143,155	104,462

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements</b>			
Direct		11,334,409	821,903
93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Total		11,334,409	821,903
<b>93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance</b>			
Direct		92,611	23,120
93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance Total		92,611	23,120
<b>93.092 Affordable Care Act (ACA) Personal Responsibility Education Program</b>			
Direct		788,467	594,846
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program Total		788,467	594,846
<b>93.093 Affordable Care Act (ACA) Health Profession Opportunity Grants</b>			
Direct		2,555,192	-
93.093 Affordable Care Act (ACA) Health Profession Opportunity Grants Total		2,555,192	-
<b>93.094 Well-Integrated Screening and Evaluation for Women Across the Nation</b>			
Direct		238,686	107,310
93.094 Well-Integrated Screening and Evaluation for Women Across the Nation Total		238,686	107,310
<b>93.103 Food and Drug Administration Research</b>			
Direct		1,431,824	215,000
Association of Food and Drug Officials			
	G-MT-1710-01028	1,510	-
	G-1810-01487	2,703	-
	G-1810-01500	5,421	-
Association of Food and Drug Officials Total		9,634	-
93.103 Food and Drug Administration Research Total		1,441,458	215,000
<b>93.104 Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)</b>			
Direct		543,367	-
93.104 Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Total		543,367	-
<b>93.110 Maternal and Child Health Federal Consolidated Programs</b>			
Direct		331,952	-
The Association of Public Health Laboratories, Inc			
	UG9MC30369; 56300-600-155-18-22	69,954	-
The Association of Public Health Laboratories, Inc Total		69,954	-
93.110 Maternal and Child Health Federal Consolidated Programs Total		401,906	-
<b>93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b>			
Direct		839,232	-
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs Total		839,232	-
<b>93.127 Emergency Medical Services for Children</b>			
Direct		130,116	-
93.127 Emergency Medical Services for Children Total		130,116	-
<b>93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices</b>			
Direct		213,179	-
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices Total		213,179	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>93.136 Injury Prevention and Control Research and State and Community Based Programs</b>			
Direct		2,207,654	715,336
93.136 Injury Prevention and Control Research and State and Community Based Programs Total		2,207,654	715,336
<b>93.150 Projects for Assistance in Transition from Homelessness (PATH)</b>			
Direct		680,994	-
93.150 Projects for Assistance in Transition from Homelessness (PATH) Total		680,994	-
<b>93.197 Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children</b>			
Direct		396,061	3,288
93.197 Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children Total		396,061	3,288
<b>93.217 Family Planning Services</b>			
Direct		6,193,936	-
93.217 Family Planning Services Total		6,193,936	-
<b>93.235 Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program</b>			
Direct		1,069,712	895,605
93.235 Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program Total		1,069,712	895,605
<b>93.236 Grants to States to Support Oral Health Workforce Activities</b>			
Medical University of South Carolina	T12HP28882-04-00; MUSC18-133-8B366	827	-
Medical University of South Carolina Total		827	-
93.236 Grants to States to Support Oral Health Workforce Activities Total		827	-
<b>93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance</b>			
Direct		5,647,936	2,437,368
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance Total		5,647,936	2,437,368
<b>93.251 Early Hearing Detection and Intervention</b>			
Direct		170,446	-
93.251 Early Hearing Detection and Intervention Total		170,446	-
<b>93.268 Immunization Cooperative Agreements</b>			
Direct		71,551,316	-
93.268 Immunization Cooperative Agreements Total		71,551,316	-
<b>93.270 Viral Hepatitis Prevention and Control</b>			
Direct		178,782	-
93.270 Viral Hepatitis Prevention and Control Total		178,782	-
<b>93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance</b>			
Direct		73,606	-
93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance Total		73,606	-
<b>93.297 Teenage Pregnancy Prevention Program</b>			
South Carolina Campaign to Prevent Teen Pregnancy	1 TP1AH000126-01-00: ML-6-528	17,331	-
	1 TP1AH000126-01-00: UP-6-529	14,263	-
	1 TP1AH000126-01-00: LC-6-527	28,627	-
	1TP1AH000133-01-00	1,328	-
South Carolina Campaign to Prevent Teen Pregnancy Total		61,549	-
93.297 Teenage Pregnancy Prevention Program Total		61,549	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>93.305 PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)</b>			
Direct		1,049,021	358,633
93.305 PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF) Total		1,049,021	358,633
<b>93.314 Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program</b>			
Direct		41,964	-
93.314 Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program Total		41,964	-
<b>93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>			
Direct		2,435,414	463,720
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total		2,435,414	463,720
<b>93.324 State Health Insurance Assistance Program</b>			
Direct		669,555	469,100
93.324 State Health Insurance Assistance Program Total		669,555	469,100
<b>93.336 Behavioral Risk Factor Surveillance System</b>			
Direct		488,875	-
93.336 Behavioral Risk Factor Surveillance System Total		488,875	-
<b>93.354 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response</b>			
Direct		805,609	-
93.354 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Total		805,609	-
<b>93.366 State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes</b>			
Direct		284,680	4,192
93.366 State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes Total		284,680	4,192
<b>93.369 ACL Independent Living State Grants</b>			
Direct		314,839	-
93.369 ACL Independent Living State Grants Total		314,839	-
<b>93.424 NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations</b>			
Association of State and Territorial Health Officials	6 NU38OT000161-04-02; CY-8-787	15,000	14,910
Association of State and Territorial Health Officials Total		15,000	14,910
93.424 NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations Total		15,000	14,910
<b>93.426 Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke</b>			
Direct		1,300,007	291,513
93.426 Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke Total		1,300,007	291,513
<b>93.434 Every Student Succeeds Act/Preschool Development Grants</b>			
Direct		31,250	-
93.434 Every Student Succeeds Act/Preschool Development Grants Total		31,250	-

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>93.435 Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-</b>			
Direct		340,918	-
93.435 Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- Total		340,918	-
<b>93.521 The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF</b>			
Direct		49,319	-
93.521 The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPH		49,319	-
<b>93.539 PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds</b>			
Direct		2,674,794	-
93.539 PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds Total		2,674,794	-
<b>93.556 Promoting Safe and Stable Families</b>			
Direct		5,185,790	469,693
93.556 Promoting Safe and Stable Families Total		5,185,790	469,693
<b>93.563 Child Support Enforcement</b>			
Direct		57,713,018	15,112,148
93.563 Child Support Enforcement Total		57,713,018	15,112,148
<b>93.566 Refugee and Entrant Assistance State/Replacement Designee Administered Programs</b>			
Direct		569,574	176,333
93.566 Refugee and Entrant Assistance State/Replacement Designee Administered Programs Total		569,574	176,333
<b>93.568 Low-Income Home Energy Assistance</b>			
Direct		40,174,586	38,989,723
93.568 Low-Income Home Energy Assistance Total		40,174,586	38,989,723
<b>93.569 Community Services Block Grant</b>			
Direct		11,167,724	10,764,042
93.569 Community Services Block Grant Total		11,167,724	10,764,042
<b>93.586 State Court Improvement Program</b>			
Direct		530,170	-
93.586 State Court Improvement Program Total		530,170	-
<b>93.597 Grants to States for Access and Visitation Programs</b>			
Direct		108,677	-
93.597 Grants to States for Access and Visitation Programs Total		108,677	-
<b>93.599 Chafee Education and Training Vouchers Program (ETV)</b>			
Direct		283,309	-
93.599 Chafee Education and Training Vouchers Program (ETV) Total		283,309	-
<b>93.600 Head Start</b>			
Direct		1,157,462	-
93.600 Head Start Total		1,157,462	-
<b>93.630 Developmental Disabilities Basic Support and Advocacy Grants</b>			
Direct		1,056,749	661,289
93.630 Developmental Disabilities Basic Support and Advocacy Grants Total		1,056,749	661,289

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>93.634 Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals</b>			
Direct		307,521	-
93.634 Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals Total		307,521	-
<b>93.643 Children's Justice Grants to States</b>			
Direct		636,429	-
93.643 Children's Justice Grants to States Total		636,429	-
<b>93.645 Stephanie Tubbs Jones Child Welfare Services Program</b>			
Direct		6,970,153	-
93.645 Stephanie Tubbs Jones Child Welfare Services Program Total		6,970,153	-
<b>93.658 Foster Care Title IV-E</b>			
Direct		42,403,957	-
93.658 Foster Care Title IV-E Total		42,403,957	-
<b>93.659 Adoption Assistance</b>			
Direct		22,743,595	-
93.659 Adoption Assistance Total		22,743,595	-
<b>93.667 Social Services Block Grant</b>			
Direct		29,808,007	-
93.667 Social Services Block Grant Total		29,808,007	-
<b>93.669 Child Abuse and Neglect State Grants</b>			
Direct		86,474	-
93.669 Child Abuse and Neglect State Grants Total		86,474	-
<b>93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services</b>			
Direct		1,304,086	996,838
93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services Total		1,304,086	996,838
<b>93.674 John H. Chafee Foster Care Program for Successful Transition to Adulthood</b>			
Direct		898,035	334,003
93.674 John H. Chafee Foster Care Program for Successful Transition to Adulthood Total		898,035	334,003
<b>93.757 State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)</b>			
Direct		2,457,053	1,601,430
93.757 State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF) Total		2,457,053	1,601,430
<b>93.758 Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)</b>			
Direct		518,630	142,904
93.758 Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) Total		518,630	142,904
<b>93.767 Children's Health Insurance Program</b>			
Direct		202,479,954	-
93.767 Children's Health Insurance Program Total		202,479,954	-
<b>93.788 Opioid STR</b>			
Direct		14,846,194	10,028,125
93.788 Opioid STR Total		14,846,194	10,028,125



Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>93.791 Money Follows the Person Rebalancing Demonstration</b>			
Direct		714,687	-
93.791 Money Follows the Person Rebalancing Demonstration Total		714,687	-
<b>93.815 Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>			
Direct		949,237	469,263
93.815 Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total		949,237	469,263
<b>93.817 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities</b>			
Direct		727,744	727,744
93.817 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities Total		727,744	727,744
<b>93.870 Maternal, Infant and Early Childhood Home Visiting Grant</b>			
The Children's Trust of South Carolina	X01MC29503; S-MIEC-F-2015-5-1	21,572	-
	X10MC31169; S-MIEC-F-2017-5-1	102,763	-
The Children's Trust of South Carolina Total		124,335	-
93.870 Maternal, Infant and Early Childhood Home Visiting Grant Total		124,335	-
<b>93.898 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations</b>			
Direct		6,276,966	1,067,934
93.898 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations Total		6,276,966	1,067,934
<b>93.917 HIV Care Formula Grants</b>			
Direct		30,228,800	3,305,280
93.917 HIV Care Formula Grants Total		30,228,800	3,305,280
<b>93.940 HIV Prevention Activities Health Department Based</b>			
Direct		6,123,067	1,582,127
93.940 HIV Prevention Activities Health Department Based Total		6,123,067	1,582,127
<b>93.958 Block Grants for Community Mental Health Services</b>			
Direct		9,996,380	-
93.958 Block Grants for Community Mental Health Services Total		9,996,380	-
<b>93.959 Block Grants for Prevention and Treatment of Substance Abuse</b>			
Direct		23,438,075	21,511,366
93.959 Block Grants for Prevention and Treatment of Substance Abuse Total		23,438,075	21,511,366
<b>93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants</b>			
Direct		1,500,997	55,828
93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants Total		1,500,997	55,828
<b>93.982 Mental Health Disaster Assistance and Emergency Mental Health</b>			
Direct		605,030	-
93.982 Mental Health Disaster Assistance and Emergency Mental Health Total		605,030	-
<b>93.991 Preventive Health and Health Services Block Grant</b>			
Direct		1,458,156	144,915
93.991 Preventive Health and Health Services Block Grant Total		1,458,156	144,915
<b>93.994 Maternal and Child Health Services Block Grant to the States</b>			
Direct		12,147,815	369,432
93.994 Maternal and Child Health Services Block Grant to the States Total		12,147,815	369,432
<b>Department of Health and Human Services Total</b>		<b>660,037,408</b>	<b>120,566,083</b>

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>Executive Office of the President</b>			
<b>95.001 High Intensity Drug Trafficking Areas Program</b>			
Direct		481,364	-
95.001 High Intensity Drug Trafficking Areas Program Total		481,364	-
<b>Executive Office of the President Total</b>		<b>481,364</b>	<b>-</b>
<b>Department of Homeland Security</b>			
<b>97.012 Boating Safety Financial Assistance</b>			
Direct		2,884,210	-
97.012 Boating Safety Financial Assistance Total		2,884,210	-
<b>97.023 Community Assistance Program State Support Services Element (CAP-SSSE)</b>			
Direct		208,399	-
97.023 Community Assistance Program State Support Services Element (CAP-SSSE) Total		208,399	-
<b>97.029 Flood Mitigation Assistance</b>			
Direct		9,421	-
97.029 Flood Mitigation Assistance Total		9,421	-
<b>97.032 Crisis Counseling</b>			
Direct		387,398	387,398
97.032 Crisis Counseling Total		387,398	387,398
<b>97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>			
Direct		76,535,665	65,425,172
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters) Total		76,535,665	65,425,172
<b>97.039 Hazard Mitigation Grant</b>			
Direct		17,677,822	16,785,234
97.039 Hazard Mitigation Grant Total		17,677,822	16,785,234
<b>97.041 National Dam Safety Program</b>			
Direct		193,992	-
97.041 National Dam Safety Program Total		193,992	-
<b>97.042 Emergency Management Performance Grants</b>			
Direct		5,952,428	5,952,428
97.042 Emergency Management Performance Grants Total		5,952,428	5,952,428
<b>97.043 State Fire Training Systems Grants</b>			
Direct		470,398	-
97.043 State Fire Training Systems Grants Total		470,398	-
<b>97.045 Cooperating Technical Partners</b>			
Direct		1,085,861	-
97.045 Cooperating Technical Partners Total		1,085,861	-
<b>97.046 Fire Management Assistance Grant</b>			
Direct		502,073	502,073
97.046 Fire Management Assistance Grant Total		502,073	502,073
<b>97.047 Pre-Disaster Mitigation</b>			
Direct		311,491	255,665
97.047 Pre-Disaster Mitigation Total		311,491	255,665

Grantor/CFDA/CFDA Title	Pass-Through Grant Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Programs</b>			
<b>97.056 Port Security Grant Program</b>			
Direct		235,505	-
97.056 Port Security Grant Program Total		235,505	-
<b>97.067 Homeland Security Grant Program</b>			
Direct		3,646,437	1,791,135
97.067 Homeland Security Grant Program Total		3,646,437	1,791,135
<b>97.088 Disaster Assistance Projects</b>			
Direct		1,303,754	-
97.088 Disaster Assistance Projects Total		1,303,754	-
<b>97.133 Preparing for Emerging Threats and Hazards</b>			
Direct		135,950	-
97.133 Preparing for Emerging Threats and Hazards Total		135,950	-
<b>Department of Homeland Security Total</b>		<b>111,540,804</b>	<b>91,099,105</b>
<b>Total NonCluster Programs</b>		<b>1,473,843,877</b>	<b>651,905,192</b>
<b>TOTAL FEDERAL EXPENDITURES</b>		<b>8,418,459,854</b>	<b>1,305,847,158</b>

## **Notes to the Schedule of Expenditures of Federal Awards**

**STATE OF SOUTH CAROLINA**  
Notes to the Schedules of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

***Entity***

For purposes of complying with Uniform Guidance, the State of South Carolina (the State) is defined in a manner consistent with the entity defined in the basic financial statements as of and for the year ended June 30, 2019, except that certain agencies and component units included in the basic financial statements are excluded in the accompanying schedule of expenditures of federal awards because these agencies and component units engaged other auditors to perform an audit in accordance with Uniform Guidance, as applicable. The excluded agencies and component units for the year ended June 30, 2019 are as follows:

Aiken Technical College	Northeastern Technical College
Central Carolina Technical College	Orangeburg-Calhoun Technical College
Clemson University	Piedmont Technical College
Coastal Carolina University	South Carolina State University
College of Charleston	Spartanburg Community College
Denmark Technical College	State Housing Finance and Development Authority
Department of Employment and Workforce	Technical College of the Lowcountry
Department of Transportation	The Citadel
Florence-Darlington Technical College	Tri-County Technical College
Francis Marion University	Trident Technical College
Greenville Technical College	University of South Carolina
Horry-Georgetown Technical College	Williamsburg Technical College
Lander University	Winthrop University
Medical University of South Carolina	York Technical College
Midlands Technical College	

***Basis of Accounting***

The expenditures presented in the accompanying schedules of expenditures of federal awards were developed from the South Carolina Enterprise Information System (SCEIS). SCEIS is the State's accounting system which serves as the primary source of information in the preparation of the State's financial statements. Generally accepted accounting principles for governments require the use of the accrual and modified accrual basis of accounting.

The expenditures reported in Schedule 1 and the related note disclosures are reported in accordance with 2 CFR 200.502. Federal revenues and expenditures are included primarily in the governmental funds in the State's financial statements.

***Non-Cash Federal Programs***

The State is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements, termed "non-cash programs". The distributions under these programs are included in the accompanying schedules of expenditures of federal awards.

**STATE OF SOUTH CAROLINA**  
Notes to the Schedules of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Non-Cash Federal Programs (Continued)***

As of June 30, 2019 there were non-cash expenditures that occurred within the State. The non-cash expenditures are listed below.

<b>Program Title</b>	<b>CFDA</b>	<b>Non-Cash Expenditure</b>
National School Lunch Program	10.555	\$24,809,387
American Printing House for the Blind	84.U01	\$242,389
Immunization and Vaccines for Children Program	93.268	\$69,649,724

***Assistance Listings***

Uniform Guidance requires the Schedule to show the total expenditures for each of the State's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The catalog is filed at [beta.sam.gov](http://beta.sam.gov), where they are called Assistance Listings. The Listing is a government-wide catalog of individual federal programs. Each program included in the Listing is assigned a five-digit program identification number (CFDA number) which is reflected in Schedule 1.

Federal financial assistance programs and contracts which have not been assigned a CFDA number or, where management has been unable to determine the CFDA number, are considered "Other Federal Assistance" and identified with the federal agency two-digit prefix and a State-assigned suffix in Schedule 1 (State agencies traditionally use U0# as the suffix).

**NOTE 2 – DE MINIMIS INDIRECT COST RATE**

The auditee did not use the de minimis cost rate.

**NOTE 3 – LOAN PROGRAMS**

Loan and loan guarantees states that since the Federal Government is at risk for loans until the debt is repaid it must be used to calculate the value of Federal awards expended under loan programs. There were no outstanding federal loan balances and loan guarantees at the end of the year to include in the footnotes of the Schedule.

**NOTE 4 - MATCHING COST**

Matching costs, i.e. the non-federal share of certain program costs, are included in the accompanying schedules of expenditures of federal awards when the federal and state portions of costs are combined and the state portion cannot be separately identified.

**NOTE 5 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying schedules of expenditures of federal awards which are prepared on the basis explained in Note 1. The federal financial reports have been reconciled to amounts included in the schedules of expenditures for all major programs.

**STATE OF SOUTH CAROLINA**  
Notes to the Schedules of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

**NOTE 6 - WIC REBATES**

During the fiscal year ended June 30, 2019 the South Carolina Department of Health and Environmental Control received cash rebates from infant formula manufacturers in the amount of \$25,187,843 on sales of formula to participants in the WIC program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs.

**NOTE 7 – PASSTHROUGH OF EXPENDITURES WITHIN REPORTING ENTITIES**

Federal Transactions Between State Entities – Some state entities transfer (expend) federal assistance to other state entities (i.e. a pass-through of funds by the primary recipient state entity to a subrecipient state entity). In this case, the federal expenditures are only reported once on the Schedule of Expenditures of Federal Awards. This method avoids duplication and the overstatement of the aggregate level of federal financial assistance expended by the State.

## **Schedule of Findings and Questioned Costs**



**STATE OF SOUTH CAROLINA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2019**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**Financial Statements**

Type of auditors’ report issued:

***Unmodified***

Internal control over financial reporting:

Material weaknesses identified?

X yes      \_\_\_no

Significant deficiencies identified that  
are not considered to be material  
weaknesses?

\_\_\_yes      X none reported

Noncompliance material to financial  
statements noted?

\_\_\_yes      X no

**Federal Awards**

Internal control over major programs:

Material weaknesses identified?

X yes      \_\_\_no

Significant deficiencies identified that  
are not considered to be material  
weaknesses?

X yes      \_\_\_none reported

Type of auditors’ report issued on compliance  
for major programs:

***Unmodified*** for all major  
programs except for the following  
programs which were ***qualified***:

84.126, 93.563, 93.659, 93.767,  
93.917, 93.959, Aging Cluster,  
and Medicaid Cluster

**STATE OF SOUTH CAROLINA**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SECTION I – SUMMARY OF AUDITOR’S RESULTS (CONTINUED)**

Any audit findings disclosed that are required  
to be reported in accordance with 2 CFR 200.516(a) Xyes   no  
of the Uniform Guidance?

Identification of major programs:

**CFDA**

<u>Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
93.268	Immunization Cooperative Agreements
93.563	Child Support Enforcement
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children’s Health Insurance Program
93.917	HIV Care Formula Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Various <sup>1</sup>	Aging Cluster
Various <sup>1</sup>	Child Care and Development Fund Cluster
Various <sup>1</sup>	Disability Insurance/Supplemental Security Income Cluster
Various <sup>1</sup>	Medicaid Cluster
Various <sup>1</sup>	Research and Development Cluster

<sup>1</sup> – See Schedule of Expenditures of Federal Awards for CFDA Numbers

Dollar threshold used to distinguish between  
Type A and Type B programs: \$ 25,255,379

Auditee qualified as low-risk auditee?   yes Xno

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**FINDINGS SOUTH CAROLINA COMPTROLLER GENERAL'S OFFICE (E12)**

**2019 – 001. Financial Reporting - Preparation of Statewide Accounting Records and Comprehensive Annual Financial Report (CAFR) Comptroller General's Office**

*Criteria:* Statements on Auditing Standards (AU-C 200.14) requires that Management acknowledge and understand that they have responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Condition:* Internal controls over financial reporting were inadequate to prevent or detect misstatements during the preparation of the State's Comprehensive Annual Financial Report (CAFR) and in the supporting accounting records, requiring the Comptroller General's Office (CGO) to post adjustments to the State's CAFR.

*Context:* The CGO is responsible for compilation of the CAFR from reporting packages and audited financial statements submitted from State agencies. There were several misstatements in the compilation of the CAFR which were not detected or corrected by the CGO supervisory staff during the review process and as a result, audit adjustments were recorded.

*Cause:* These errors were not detected during CGO supervisory staff review.

*Effect:* Amounts included in the financial statements were inaccurate, as a result, material audit adjustments were required.

*Recommendation:* We recommend the CGO review its procedures over recording adjustments related to reporting packages and other audited financial statements for inclusion in the statewide CAFR and make changes to strengthen its review procedures.

*Views of Responsible Officials and Corrective Action Plan:* See Corrective Action Plan at page 176.

**SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24)**

**2019 – 002. Subrecipient Monitoring**

Federal Agency: Department of Homeland Security

Federal Program Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

CFDA No.: 97.036

Federal Grant ID Number: FEMA-4166-DR-SC; FEMA-4241-DR-SC; FEMA-4286-DR-SC; FEMA-4346-DR-SC

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24) (CONTINUED)**

**2019 – 002. Subrecipient Monitoring (Continued)**

Pass-Through Entity: Not applicable

Type of Finding: Significant Deficiency in internal control over compliance, other matters

*Criteria:* 2 CFR 200.331 (d) (1) (2) requires the pass-through entity to review the audit reports required of the subrecipient and follow-up as necessary.

*Condition:* Documentation was not adequate to demonstrate that the pass-through entity verified each applicable subrecipient was audited as required.

*Questioned Costs:* None

*Context:* This is a repeat finding from the FY18 Single Audit. For all five subrecipients randomly selected for testing, a Single Audit was completed but documentation did not support that the Single Audit had been timely reviewed by program personnel.

*Cause:* Office documentation requirements lack adequate evidence that Single Audits of all subrecipients were verified and reviewed as required.

*Effect:* The Office may not identify and properly follow up on noncompliance of subrecipients.

*Recommendation:* We recommend that Office policies and procedures ensure that subrecipient monitoring is performed in accordance with federal regulations and clearly supports the collection and review of all required Single Audit reports of its subrecipients.

*Prior Year Single Audit Finding Number:* 2018-040

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 147.

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**

**2019 – 003. Allowable Costs/Cost Principles – Federal Share of Recoveries / Collections**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA No.: 93.775, 93.777, 93.778

Federal Grant ID Number: 05-1905SC5MAP

Pass-Through Entity: Not applicable

Award Period: October 1, 2018 through September 30, 2019

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2019 – 003. Allowable Costs/Cost Principles – Federal Share of Recoveries / Collections**  
**(Continued)**

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Per 42 CFR 433.12 (c), the State is required to credit the Medicaid program for "...overpayments made to Medicaid providers..." In addition, Title 45 Section 2500.6 B of the Centers for Medicare & Medicaid Services' (CMS) State Medicaid Manual states to "...determine the date or period of the expenditure for which the refund is made to establish the [Federal Medical Assistance Percentage] at which the original expenditure was matched by the Federal government. Make refunds of the federal share at the FMAP for which you were reimbursed."

*Condition:* The Department did not remit the federal share of recoveries and collections to the Medicaid program in accordance with Federal regulations and the State Medicaid Manual.

*Questioned Costs:* Unknown

*Context:* We tested sixty receivables to ensure the Department properly credited the Medicaid program for the federal share of identified overpayments. For one receivable tested, the Department used the incorrect Federal medical assistance percentage to calculate the federal share which resulted in an underpayment of \$2 to the federal grantor.

This is a repeat finding from the FY18 Single Audit. The Department stated on its Summary Schedule of Prior Year Audit Findings that this issue was "Fully Corrected with Previously Reported Corrective Action Implemented". Due to this issue repeating for FY19, this issue has not been fully corrected.

*Cause:* Department personnel used the incorrect period of overpayment calculating and remitting the refunds due to human error. Department personnel further stated that quarterly reviews of randomly selected receivables are performed.

*Effect:* The Department's control procedures did not detect the errors identified in our testing which could lead to further improper remittances.

*Recommendation:* We recommend the Department strengthen its control procedures to ensure the federal share of recoveries and collections are remitted in accordance with applicable federal and state requirements.

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2019 – 003. Allowable Costs/Cost Principles – Federal Share of Recoveries / Collections**  
**(Continued)**

*Prior Year Single Audit Finding Number: 2018-001*

*Views of Responsible Offices and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 149.*

**2019 – 004. Matching, Level of Effort, Earmarking**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA No.: 93.775, 93.777, 93.778

Federal Grant ID Number: 05-1905SC5MAP

Pass-Through Entity: Not applicable

Award Period: October 1, 2018 through September 30, 2019

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* 42 CFR 433.10 (c) (1) states, "Under Section 1905 (a) (5) of the Act, the Federal share of State expenditures for family planning services is 90 percent." In addition, the Centers for Medicare & Medicaid Services (CMS) State Medicaid Director Letter 14-003 states in part, "...family planning related services are matched at the states' regular Federal medical assistance percentage."

*Condition:* The Department was not in compliance with the Federal matching requirement for family planning services or family planning related services.

*Questioned Costs:* None

*Context:* We tested sixty individual claims to ensure the Department was in compliance with matching requirements. We determined the Department did not use the proper Federal medical assistance percentage for three of the four contraceptive services selected for testing as well as all (two) of the STI diagnosis services selected for testing.

*Cause:* Department personnel stated that errors within the Medicaid Management Information System (MMIS) as well as the utilization of the improper modifier caused contraceptive services and STI diagnosis services to map to the incorrect internal fund code and Federal medical assistance percentage.

*Effect:* The Department's control procedures did not detect the errors identified in our testing which could lead to further improper payments.

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2019 – 004. Matching, Level of Effort, Earmarking (Continued)**

*Recommendation:* We recommend the Department correct the errors in MMIS to ensure compliance with the Federal matching requirement for family planning services and family planning related services.

*Prior Year Single Audit Finding Number:* 2018-003

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 150.

**2019 – 005. Documentation of Eligibility**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster; Children's Health Insurance Program (CHIP)

CFDA No.: 93.775, 93.777, 93.778; 93.767

Federal Grant ID Number: 05-1805SC5MAP, 05-1905SC5MAP; 05-1805SC5021, 05-1905SC5022

Pass-Through Entity: Not applicable

Award Period: October 1, 2017 through September 30, 2020

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* 42 CFR 435.914 (a) states, "The agency must include in each applicant's case record facts to support the agency's decision on his application." In addition, Section 4.7 of the Department's Title XIX (Medicaid) State Plan (Maintenance of Records) affirms that it meets the requirements outlined in 42 CFR 431.17 (b), which states, "A State plan must provide that the Medicaid agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan." Furthermore, the Department's Title XXI (CHIP) State Plan attests that CHIP will operate as a Medicaid expansion program; therefore, the aforementioned regulations apply to both programs.

*Condition:* Eligibility files did not contain adequate documentation to support the Medicaid and CHIP recipients' eligibility statuses.

*Questioned Costs:* Unknown

*Context:* We tested one hundred twenty individual recipients (sixty each for Medicaid and CHIP) to ensure the Department was in compliance with applicable eligibility requirements. We determined the Department did not maintain adequate documentation of eligibility for thirteen Medicaid recipients and eight CHIP recipients.

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2019 – 005. Documentation of Eligibility (Continued)**

This is a repeat finding from the FY18 Single Audit. The Department stated on its Summary Schedule of Prior Year Audit Findings that this issue was “Fully Corrected with Previously Reported Corrective Action Implemented”. Due to this issue repeating for FY19, this issue has not been fully corrected.

*Cause:* The Department transitioned to an online eligibility system, the Medicaid Eligibility Determination System (MEDS), in July 2013. According to Department personnel, documentation in some of the paper files may not have been scanned into the system since the transition. For cases opened after the transition, the omissions were due to human error.

*Effect:* The Department could not support eligibility determinations in accordance with its State plan.

*Recommendation:* We recommend the Department maintain documentation to support its eligibility determinations in accordance with its State plan and Federal regulations.

*Prior Year Single Audit Finding Number:* 2018-004

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 150.

**2019 – 006. Discontinuation of Benefits**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster; Children’s Health Insurance Program (CHIP)

CFDA No.: 93.775, 93.777, 93.778; 93.767

Federal Grant ID Number: 05-1805SC5MAP, 05-1905SC5MAP; 05-1805SC5021

Pass-Through Entity: Not applicable

Award Period: October 1, 2017 through September 30, 2019

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Section 4.32 of the Department’s Title XIX (Medicaid) State Plan (Income and Eligibility Verification System) affirms that it meets the requirements outlined in 42 CFR 435.930 (b), which states in part, “The agency must...continue to furnish Medicaid regularly to all eligible individuals until they are found to be ineligible.” In addition, the



**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2019 – 006. Discontinuation of Benefits (Continued)**

Department's Title XXI (CHIP) State Plan attests that CHIP will operate as a Medicaid expansion program; therefore, the aforementioned regulation applies to both programs.

*Condition:* The Department did not consistently discontinue the Medicaid and CHIP benefits of ineligible recipients.

*Questioned Costs:* \$22,460

*Context:* We tested one hundred twenty individual recipients (sixty each for Medicaid and CHIP) to ensure the Department was in compliance with applicable eligibility requirements. We determined the Department did not discontinue the benefits of five Medicaid recipients and three CHIP recipients on the dates they became ineligible.

*Cause:* Department personnel stated the closure process for these recipients ultimately was not completed due to backlog in case processing and the continued prioritization of applications.

*Effect:* The Department was not in compliance with applicable eligibility requirements. In addition, Medicaid and CHIP payments were made on behalf of ineligible recipients.

*Recommendation:* We recommend the Department discontinue the Medicaid and CHIP benefits of ineligible recipients in accordance with its State plan and Federal regulations.

*Prior Year Single Audit Finding Number:* 2018-005

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 151.

**2019 – 007. Annual Eligibility Reviews**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster; Children's Health Insurance Program (CHIP)

CFDA No.: 93.775, 93.777, 93.778; 93.767

Federal Grant ID Number: 05-1805SC5MAP, 05-1905SC5MAP; 05-1805SC5021, 05-1905SC5022

Pass-Through Entity: Not applicable

Award Period: October 1, 2017 through September 30, 2020

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2019 – 007. Annual Eligibility Reviews (Continued)**

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Section 2.1 of the Department's Title XIX (Medicaid) State Plan (Application, Determination of Eligibility and Furnishing Medicaid) affirms that it meets the requirements outlined in 42 CFR Part 435.916, which states in part, "the agency must promptly determine eligibility between regular renewals of eligibility." In addition, Section 101.10 of the South Carolina Medicaid Policies and Procedures Manual states that the Department must complete an annual review for payment categories 10, 12, 32, 57, 59, 60, 71, and 88. Furthermore, the Department's Title XXI (CHIP) State Plan attests that CHIP will operate as a Medicaid expansion program; therefore, the aforementioned regulation and policies apply to both programs.

*Condition:* The Department did not consistently perform timely annual eligibility reviews for Medicaid and CHIP recipients in accordance with Section 101.10 of the South Carolina Medicaid Policies and Procedures Manual.

*Questioned Costs:* Unknown

*Context:* We tested one hundred twenty individual recipients (sixty each for Medicaid and CHIP) to ensure the Department was in compliance with applicable eligibility requirements. We determined the Department did not comply with the annual review requirement for fourteen Medicaid recipients (payment categories 10, 12, 32, 57, 59, 60, and 71) and twenty-one CHIP recipients (payment category 88).

*Cause:* Department personnel stated they did not comply with the annual review requirement for these recipients due to backlog in case processing and the continued prioritization of applications.

*Effect:* In the absence of an annual review, Medicaid and CHIP recipients may continue to receive benefits without meeting eligibility requirements.

*Recommendation:* We recommend the Department ensure that eligibility reviews are performed annually in accordance with the South Carolina Medicaid Policies and Procedures Manual.

*Prior Year Single Audit Finding Number:* 2018-006

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 152.

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**SOUTH CAROLINA DEPARTMENT OF ADMINISTRATION – EXECUTIVE BUDGET OFFICE**  
**(D50)**

**2019 – 008. Statewide Cost Allocation Plan (SWCAP)**

Federal Agency: Department of Health and Human Services

Federal Program Title: Statewide Cost Allocation Plan (SWCAP)

CFDA No.: Not applicable

Federal Grant ID Number: Not applicable

Pass-Through Entity: Not applicable

Award Period: Not applicable

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Per 2 CFR § 200.404, A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded.

*Condition:* The Office included unreasonable costs to be allocated to various agencies within the Statewide Cost Allocation Plan (SWCAP).

*Questioned Costs:* Undetermined

*Context:* We inspected the Exhibit A and eighteen supporting schedules that make up the Office's SWCAP. We found misstated costs on Exhibit A and nine of the schedules. These misstatements adversely affected the Exhibit A and the supporting schedules on the inspected SWCAP, as well as future SWCAPs. We determined that the Office's review process failed to correct these misstatements before submission of the SWCAP.

*Cause:* The Office's review process did not catch all of the unreasonable costs being allocated to agencies.

*Effect:* The Office may continue to misstate the total costs to be allocated to agencies by each central service agency.

*Recommendation:* We recommend that the Office revise their worksheets and their review process to ensure that the total allocated cost on each schedule is not misstated due to unreasonable costs in accordance with Federal regulations

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**SOUTH CAROLINA EPARTMENT OF ADMINISTRATION (D50) (CONTINUED)**

**2019 – 008. Statewide Cost Allocation Plan (Continued)**

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 154.

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)**

**2019 - 009. Reporting**

Federal Agency: Department of Health and Human Services

Federal Program Title: Child Support Enforcement

CFDA No.: 93.563

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Section 454 (24) of the Social Security Act (the Act), as amended, by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), requires states to have an operational automated data processing and information retrieval system for child and spousal support. The system must be in place by October 1, 1997, and meet all the requirements of paragraph (16) of the Act. The secretary of the U.S. Department of Health and Human Services (USDHHS) must approve the system.

*Condition:* The automated data processing and information retrieval system had not been fully implemented during the audit period.

*Questioned Costs:* Unknown

*Context:* As reported in the prior year, the Department did not implement the automated data processing and information retrieval system as required by Section 454 (24) (B) and as a result has been assessed penalty payments for noncompliance. The Department began implementation of the system in State fiscal year 2019, completed implementation shortly after the State fiscal year, and subsequently received Federal approval of the system.

*Cause:* The Department and its contractor were in process of finalizing implementation of the system during State fiscal year 2019.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 - 009. Reporting (Continued)**

*Effect:* Prior to the system being fully implemented, certain data necessary for proper completion of the Office of Child Support Enforcement (OCSE) 34A financial report was not available and, as a result, the Department was not in compliance with its Federal requirements during the audit period.

*Recommendation:* We recommend that Department internal controls remain in place and operating to ensure that the Federally approved child support automated data processing and information retrieval system continues to meet all applicable Federal requirements.

*Prior Year Single Audit Report Finding Number:* 2018-011

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 156.

**2019 - 010. Reporting**

Federal Agency: Department of Health and Human Services

Federal Program Title: Child Support Enforcement

CFDA No.: 93.563

Federal Grant ID Number: 1804SCCSES, 1904SCCES

Pass-Through Entity: Not applicable

Award Period: October 1, 2017 through September 30, 2019

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 2 CFR § 200.510(b), the auditee must prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR § 200.502. Per this section, the schedule must include the total amount provided to subrecipients from each Federal program.

*Condition:* The schedule of expenditures of Federal awards initially prepared by Department management contained several errors, including the incorrect amount of program funds passed through to subrecipients.

*Questioned Costs:* None

*Context:* Auditor corrections were necessary for accurate presentation of the schedule of expenditures of Federal awards. In order to agree schedule expenditures to the accounting records, auditor corrections were necessary, including an adjustment in the amount of \$3,630,763 to correct the reported subrecipient expenditures.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 - 010. Reporting (Continued)**

*Cause:* Management review of the schedule of expenditures of Federal awards failed to detect and correct several presentation errors and accounting transactions that were improperly included in the reported subrecipient expenditure amounts.

*Effect:* Auditor corrections and adjustments were required to correct the schedule of expenditures of Federal awards.

*Recommendation:* We recommend that the Department review procedures for preparing, reviewing and approving its schedule of expenditures of Federal awards to ensure accurate reporting.

*Prior Year Single Audit Report Finding Number:* 2018-014

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 157.

**2019 - 011. Cash Management**

Federal Agency: Department of Health and Human Services

Federal Program Title: Child Support Enforcement, Social Services Block Grant, Adoption Assistance

CFDA No.: 93.563, 93.667, 93.659

Federal Grant ID Number: 1804SCCSES, 1802SCSORSR, 1801SCADPT, 1901SCADPT

Pass-Through Entity: Not applicable

Award Period: October 1, 2017 through September 30, 2019

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Per 31 CFR § 205.12(b)(5) reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes.

*Condition:* Documentation supporting Federal cash draws was not adequate to confirm compliance with cash management requirements.

*Questioned Costs:* None

*Context:* Department supporting documentation was not adequate to confirm accurate reimbursement for eleven of eleven Federal cash draws tested. In addition two related instances of amounts subsequently being required to be returned to their respective grantors were noted.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 - 011. Cash Management (Continued)**

*Cause:* Due to staffing turnover, the Department's internal controls associated with Federal cash draws were not operating effectively to demonstrate compliance and prevent errors.

*Effect:* The Department did not adequately document their Federal cash draw process to demonstrate compliance. Additionally, there were two instances in which the Department returned overdrawn funding to the grantor: one for \$781,141 to the Child Support Enforcement program and another for \$121,539 to the Adoption Assistance program.

*Recommendation:* We recommend that the Department review its internal controls over the Federal cash draws process to ensure compliance with cash management requirements.

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 157.

**2019 - 012. Reporting/Level of Effort**

Federal Agency: Department of Health and Human Services  
 Federal Program Title: Social Services Block Grant, Adoption Assistance  
 CFDA No.: 93.667, 93.659  
 Federal Grant ID Number: 1802SCSOSR, 1801SCADPT, 1901SCADPT  
 Pass-Through Entity: Not applicable  
 Award Period: October 1, 2017 through September 30, 2019  
 Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* 45 CFR § 75.342 requires compliance with the provisions of monitoring and reporting program performance. The Department's internal controls should be designed to ensure compliance with those provisions.

42 U.S.C. § 673(a)(8) outlines the level of effort requirements for adoption savings.

*Condition:* An annual federal financial report, SF-425, and two quarterly CB-496 reports were submitted with financial and statistical errors.

*Questioned Costs:* None

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 - 012. Reporting (Continued)**

*Context:* For one of two annual SF-425 reports selected for testing, incorrect amounts were reported for Federal cash receipts and cash disbursements. Receipts occurring after the report date were included on the cash basis report and total Federal funds authorized were mistakenly reported as disbursements.

For both CB-496 reports selected for testing, administrative costs – non-recurring were reported with administrative costs – agency, rather than separately as required by the report instructions. In addition, discrepancies were noted between the supporting documentation and number of payments for children assisted reported in Part 1, Section D of the report. Finally, in Part 4 of the report, discrepancies were noted when agreeing to data used to calculate amounts reported on lines 3 and 5 and the Department was unable to provide support for the amount reported on line 10. Because of the relationship of the amount on line 10 to level of effort compliance, level of effort compliance could not be confirmed.

*Cause:* The Department's internal controls failed to detect the errors prior to submission of the reports.

*Effect:* Federal cash receipts and cash disbursements were overstated on the SF-425 report.

All administrative costs – non-recurring were misclassified as administrative costs – agency on each of the two CB-496 reports tested. Certain amounts reported in Part 1, Section D, and in Part 4 of the report could not be validated.

*Recommendation:* We recommend that the Department strengthen its internal controls and processes to ensure that Federal reports are free from error and clearly supported prior to submission of the report.

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 157.

**2019 - 013. Activities Allowed or Unallowed**

Federal Agency: Department of Health and Human Services

Federal Program Title: Adoption Assistance

CFDA No.: 93.659

Federal Grant ID Number: 1901SCADPT

Pass-Through Entity: Not applicable

Award Period: October 1, 2018 through September 30, 2019



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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 - 013. Activities Allowed or Unallowed (Continued)**

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* 45 CFR § 1356 identifies the allowable activities of the Adoption Assistance grant program.

*Condition:* A Department case service expenditure unrelated to the Adoption Assistance program was charged to the grant.

*Questioned Costs:* \$3,345

*Context:* One of sixty expenditures selected for testing was for an activity not related to the Adoption Assistance program.

*Cause:* The Department's internal controls failed to prevent an improper charge to the grant.

*Effect:* Program funds were used to pay a claim that was not allowable in accordance with federal regulations.

*Recommendation:* We recommend that the Department strengthen its internal controls and processes to ensure that all charges to the grant are for allowable activities only.

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 158.

**2019 - 014. Allowable Costs/Cost Principles**

Federal Agency: Department of Health and Human Services

Federal Program Title: Adoption Assistance

CFDA No.: 93.659

Federal Grant ID Number: 1801SCADPT, 1901SCADPT

Pass-Through Entity: Not applicable

Award Period: October 1, 2017 through September 30, 2019

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* 45 CFR § 75.405(d) addresses the requirements and guidance for the allocation of direct costs applicable to multiple projects.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 - 014. Allowable Costs/Cost Principles (Continued)**

*Condition:* Allowable training costs charged to the program were not adequately supported.

*Questioned Costs:* \$73,338

*Context:* Seven of eight administrative and training disbursement transactions selected for testing were for allowable training costs benefitting multiple grant programs. The Department's allocation of the cost, and related cost share, to the various grant programs was not adequately supported.

*Cause:* Training costs benefitting multiple programs were charged using a previously determined rate without updating the charge to match the actual proportional benefit to each program.

*Effect:* The potential for overcharging the grant exists when costs are charged to the programs without documenting the proportional benefit in accordance with the federal regulations.

*Recommendation:* We recommend the Department update internal controls for charging direct training costs benefitting multiple programs to ensure that the costs charged only reflect the net proportional benefit applicable to each program.

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 158.

**2019 - 015. Eligibility**

Federal Agency: Department of Health and Human Services

Federal Program Title: Adoption Assistance

CFDA No.: 93.659

Federal Grant ID Number: 1801ASADPT, 1901SCADPT

Pass-Through Entity: Not applicable

Award Period: October 1, 2017 through September 30, 2019

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* 45 CFR § 75.361 outlines record retention requirements of the non-Federal entity pertinent to the Federal award.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 - 015. Eligibility (Continued)**

45 CFR § 1356.40(b) outlines the requirements pertaining to signed adoption agreements.

42 U.S.C. § 673(a) outlines eligibility requirements for subsidy payments.

42 U.S.C. § 675(8) expands eligibility requirements for children over the age of 18.

*Condition:* Eligibility could not be confirmed for some payments tested.

*Questioned Costs:* \$2,346

*Context:* Sixty payments were selected for testing of eligibility compliance. The adoption subsidy agreement on file for four of those payments was not signed in accordance with the federal regulations, and one of those files lacked any additional documentation to verify eligibility. For another payment tested, the subsidy payment exceeded the amount documented on the adoption subsidy agreement. In addition, documentation was not adequate to support three subsidy payments tested for eligible children no longer under the age of eighteen at the time of the payment.

*Cause:* Documentation in some case files was not adequate to support the applicable subsidy payments.

*Effect:* Eligibility, in accordance with federal and/or Department requirements, could not be confirmed for some subsidy payments.

*Recommendation:* We recommend that the Department review eligibility file controls to ensure that all payments are adequately supported throughout the eligibility period.

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 159.

**2019 – 016. Period of Performance**

Federal Agency: Department of Health and Human Services

Federal Program Title: Child Care and Development Fund

CFDA No.: 93.575, 93.596

Federal Grant ID Number: 1701SCCCDF

Pass-Through Entity: Not applicable

Award Period: October 1, 2016 through September 30, 2018

Type of Finding: Significant deficiency in internal control over compliance, other matters

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2019 – 016. Period of Performance (Continued)**

*Criteria:* 45 CFR § 98.60(d)(3) states, both the Federal and non-Federal share of the Matching Fund shall be obligated in the fiscal year in which the funds are granted and liquidated no later than the end of the succeeding fiscal year.

*Condition:* Matching funds charged to the grant were liquidated after the end of the succeeding fiscal year of the grant.

*Questioned Costs:* Undetermined

*Context:* One of five transactions selected for testing was a journal entry which traced back to disbursement transactions that were liquidated after the end of the liquidation period of the grant.

*Cause:* The Department's internal controls failed to identify and prevent the liquidation of funds after the allowed period.

*Effect:* Expenditures may be charged to the grant that are outside the allowed period of performance.

*Recommendation:* We recommend that the Department strengthen internal controls to ensure that all awarded funds are liquidated within the award's period of performance.

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 159.

**SOUTH CAROLINA DEPARTMENT OF ALCOHOL AND DRUG ABUSE SERVICES (J20)**

**2019 – 017. Subrecipient Monitoring**

Federal Agency: Department of Health and Human Services

Federal Program Title: Prevention and Treatment of Substance Abuse

CFDA No.: 93.959

Federal Grant ID Number: J2001SAPBG17, J2001SAPBG18, J2001SAPBG19

Pass-Through Entity: Not applicable

Award Period: October 1, 2016 through September 30, 2020

Type of Finding: Material weakness in internal control over compliance, material noncompliance

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**SOUTH CAROLINA DEPARTMENT OF ALCOHOL AND DRUG ABUSE SERVICES (J20)**  
**(CONTINUED)**

**2019 – 017. Subrecipient Monitoring (Continued)**

*Criteria:* Per 45 CFR §75.352(a) All pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes all of the information required by 45 CFR 75.352 (a)(1)(i-xiii) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

*Condition:* The Department communicates grant and program information to each subrecipient annually through a standardized contracting agreement, however not all of the required information is included in the process.

*Questioned Costs:* None

*Context:* For eight of eight subrecipients tested, subaward documents did not include all of the federally required information.

*Cause:* The Department's internal controls failed to ensure adequate communications to the subrecipients through the annual subaward process as required by the federal regulations.

*Effect:* The Department is not in compliance with the requirements for pass-through entities.

*Recommendation:* We recommend that the Department update subrecipient agreements to incorporate all of the required information to ensure adequate communication to their subrecipients.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 161.

**2019 – 018. Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

Federal Agency: Department of Health and Human Services

Federal Program Title: Prevention and Treatment of Substance Abuse

CFDA No.: 93.959

Federal Grant ID Number: J2001SAPBG18, J2001SAPBG19

Pass-Through Entity: Not applicable

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**SOUTH CAROLINA DEPARTMENT OF ALCOHOL AND DRUG ABUSE SERVICES (J20)**  
**(CONTINUED)**

**2019 – 018. Activities Allowed or Unallowed and Allowable Costs/Cost Principles  
(Continued)**

Award Period: October 1, 2017 through September 30, 2020

Type of Finding: Material Weakness in internal control over compliance, other matters

*Criteria:* Per 2 CFR § 200.430 (a) Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees: (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

*Condition:* The Department did not have adequately functioning controls over time and effort reporting to ensure timesheets were reviewed by a direct supervisor and supporting evidence was maintained.

*Questioned Costs:* Unknown

*Context:* For nineteen of forty payroll transactions tested, employee time and effort review and approval documentation was not maintained in order to adequately support control process.

*Cause:* The Department did not maintain documentation of direct supervisor review and approval of time and effort.

*Effect:* The Department is not in compliance with applicable allowable activities/costs requirements.

*Recommendation:* We recommend that the Department implement policies and procedures to ensure that sufficient documentation of reviews and approvals are maintained.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 161.

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**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24)**

**2019 – 019. Cash Management**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Per 31 CFR § 205.12(c)(5) Reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes.

*Condition:* For the full fiscal year, the Department did not have an internal control process in place to ensure that reimbursement requests sent to the federal cognizant agency were fully supported by expenditures previously paid out by the state.

*Questioned Costs:* None

*Context:* The Department was deemed to be in compliance with these provisions for the fiscal year; however, standardized internal control processes did not exist before February 11, 2019 to ensure that reimbursement was for expenditures already incurred and paid prior to receipt of federal funds. This was noted for twenty-five of the sixty reimbursement requests tested, all of which occurred prior to the implementation of the new policies and procedures.

*Cause:* The Department implemented a new process on February 11, 2019. Policies and procedures prior to this date were ineffective to ensure that documentation was maintained to support that each reimbursement request was adequately supported and reviewed prior to request for funds.

*Effect:* The Department may draw funds in excess of the allowable expenses.

*Recommendation:* We recommend that the Department continue to follow the newly implemented policies and procedures.

*Prior Year Single Audit Report Finding Number:* 2018-036

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 163.

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**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24) (CONTINUED)**

**2019 – 020. Reporting**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance

*Criteria:* Per 2 CFR § 200.303 Internal controls, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

*Condition:* The Department submitted a Schedule of Expenditures of Federal Awards (SEFA) that contained incorrect information for certain awards.

*Questioned Costs:* None

*Context:* For one of the two hundred eighteen federal awards within the Department's Research and Development Cluster there was incorrect information noted on the submitted SEFA.

*Cause:* The Department's internal controls failed to identify errors on the SEFA that was submitted.

*Effect:* The Department may report incorrect information on the SEFA.

*Recommendation:* We recommend that the Department strengthen internal controls regarding the preparation and review of their SEFA to ensure such errors are identified and corrected prior to submission.

*Prior Year Single Audit Report Finding Number:* 2018-037

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 164.



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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)**

**2019 – 021. Period of Performance**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Per 2 CFR § 200.309 Period of Performance, a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in §200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity.

*Condition:* The Department charged the federal award for services performed prior to the related award's period of performance.

*Questioned Costs:* Unknown

*Context:* For one of the twenty-five transactions tested with period of performance beginning dates during the fiscal year, it was noted that the cost charged to the award was for services performed prior to the period of performance.

*Cause:* The Department did not timely process the expenditure, resulting in the expenditure incorrectly being charged to the subsequent year grant.

*Effect:* The Department may request reimbursement for expenses not incurred within the period of performance.

*Recommendation:* We recommend that the Department strengthen internal controls to ensure all expenditures charged to a grant are incurred during the award's period of performance.

*Prior Year Single Audit Finding Number:* 2018-033

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 165.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)**  
**(CONTINUED)**

**2019 – 022. Subrecipient Monitoring**

Federal Agency: Department of Health and Human Services

Federal Program Title: HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)

CFDA No.: 93.917

Federal Grant ID Number: X08HA32379-01-00; X07HA00038-28-02; X07HA00038-29-00

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 2 CFR § 200.331 all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes all of the required information at the time of the subaward (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraph (e) of this section, (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in § 200.207 Specific conditions. (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. (f) Verify that every subrecipient is audited as required by Subpart F— Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. (h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations.

*Condition:* The Department did not clearly communicate all of the required information to subrecipients.

*Questioned Costs:* None

*Context:* For three of the six subrecipients tested, the subrecipient agreement did not include all of the required information.

*Cause:* The Department does not have the necessary policies and procedures in place regarding subrecipient agreements to facilitate compliance with federal requirements.

*Effect:* The Department is not in compliance with the Federal subrecipient monitoring requirements.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)**  
**(CONTINUED)**

**2019 – 022. Subrecipient Monitoring (Continued)**

*Recommendation:* We recommend that the Department implement policies and procedures to facilitate compliance with federal subrecipient monitoring requirements.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 166.

**SOUTH CAROLINA SEA GRANT CONSORTIUM (P26)**

**2019 – 023. Subrecipient Monitoring**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Per 2 CFR § 200.331 all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes all of the required information at the time of the subaward (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraph (e) of this section, (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in § 200.207 Specific conditions. (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. (f) Verify that every subrecipient is audited as required by Subpart F— Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. (h) Consider taking enforcement action against

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**SOUTH CAROLINA SEA GRANT CONSORTIUM (P26) (CONTINUED)**

**2019 – 023. Subrecipient Monitoring (Continued)**

noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations.

*Condition:* The Consortium does not have adequate policies and procedures in place regarding subrecipient monitoring to facilitate compliance with federal requirements.

*Questioned Costs:* Unknown

*Context:* For two of the six subrecipients selected for testing, monitoring procedures were not completed to satisfy the federal requirements.

*Cause:* The Consortium has implemented policies and procedures for subrecipient monitoring, however, it was noted that these policies and procedures do not address all federal requirements.

*Effect:* The Consortium is not in compliance with the Federal subrecipient monitoring requirements.

*Recommendation:* We recommend that the Consortium continue to evaluate their current subrecipient monitoring policies and procedures and make revisions to ensure compliance with federal requirements.

*Prior Year Single Audit Report Finding Number:* 2018-038

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 167.

**SOUTH CAROLINA DEPARTMENT ON AGING (L06)**

**2019 – 024. Matching, Level of Effort, Earmarking - Maintenance of Effort**

Federal Agency: Department of Health and Human Services

Federal Program Title: Aging Cluster

CFDA No.: 93.044, 93.045, 93.053

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Per 45 CFR § 1321.49 - State agency maintenance of effort. In order to avoid a penalty, each fiscal year the State agency, to meet the required non-federal share applicable to its allotments under this part, shall spend under the State plan for both

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**SOUTH CAROLINA DEPARTMENT ON AGING (L06) (CONTINUED)**

**2019 – 024. Matching, Level of Effort, Earmarking - Maintenance of Effort (Continued)**

services and administration at least the average amount of State funds it spent under the plan for the three previous fiscal years. If the State agency spends less than this amount, the Commissioner reduces the State's allotments for supportive and nutrition services under this part by a percentage equal to the percentage by which the State reduced its expenditures.

*Condition:* The Department's federal fiscal year 2018 MOE certification was not calculated correctly prior to submission to the federal oversight agency.

*Questioned Costs:* None

*Context:* For the period under audit the MOE was not calculated correctly.

*Cause:* Internal controls failed to detect the calculation error prior to the certification submission.

*Effect:* The Department submitted an inaccurate calculation of maintenance of effort on their certification.

*Recommendation:* We recommend that the Department strengthen internal controls to ensure maintenance of effort certifications are calculated correctly prior to submission.

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 169.

**2019 – 025. Subrecipient Monitoring**

Federal Agency: Department of Health and Human Services

Federal Program Title: Aging Cluster

CFDA No.: 93.044, 93.045, 93.053

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 45 CFR §75.352(a) All pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes all of the information required by 45 CFR 75.352 (a)(1)(i-xiii) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward

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**SOUTH CAROLINA DEPARTMENT ON AGING (L06) (CONTINUED)**

**2019 – 025. Subrecipient Monitoring (Continued)**

modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section. (c) Consider imposing specific subaward conditions upon a sub-recipient if appropriate as described in § 75.207 (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals. (f) Verify that every subrecipient is audited as required by subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 75.501. (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. (h) Consider taking enforcement action against noncompliant subrecipients as described in § 75.371 and in program regulations.

*Condition:* The Department does not have the necessary policies and procedures in place regarding subrecipient monitoring to facilitate compliance with federal requirements.

*Questioned Costs:* Unknown

*Context:* For five of five subrecipients selected for testing, monitoring procedures were not completed to satisfy the federal requirements.

*Cause:* The Department has implemented policies and procedures for subrecipient monitoring, however, it was noted that these policies and procedures do not address all federal requirements.

*Effect:* The Department is not in compliance with the Federal subrecipient monitoring requirements.

*Recommendation:* We recommend that the Department implement policies and procedures to facilitate compliance with federal subrecipient monitoring requirements.

*Prior Year Single Audit Report Finding Number:* Not applicable

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**SOUTH CAROLINA DEPARTMENT ON AGING (L06) (CONTINUED)**

**2019 – 025. Subrecipient Monitoring (Continued)**

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 170.

**2019 – 026. Activities Allowed or Unallowed and Allowable Costs/ Cost Principles**

Federal Agency: Department of Health and Human Services

Federal Program Title: Aging Cluster

CFDA No.: 93.044, 93.045, 93.053

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 45 § 75.430 (a) General. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, when applicable.

*Condition:* Evidence of the Personnel/Budget Action Request in effect as of the time wages were earned were not maintained or were inconsistent with the amounts charged to the award.

*Questioned Costs:* Unknown

*Context:* For nine of sixty payroll transactions tested, adequate documentation was not received to support the controls in place over allowable costs and cost principles in accordance with federal regulations.

*Cause:* The Department does not have policies and procedures in place to ensure payroll is charged in accordance with federal requirements.

*Effect:* The Department is not in compliance with applicable allowable activities/costs requirements.

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**SOUTH CAROLINA DEPARTMENT ON AGING (L06) (CONTINUED)**

**2019 – 026. Activities Allowed or Unallowed and Allowable Costs/ Cost Principles (Continued)**

*Recommendation:* We recommend that the Department strengthen their internal controls over payroll to ensure compliance with federal requirements

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 170.

**2019 – 027. Matching, Level of Effort, Earmarking**

Federal Agency: Department of Health and Human Services

Federal Program Title: Aging Cluster

CFDA No.: 93.044, 93.045, 93.053

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

*Criteria:* Overall expenditures for administration are limited to the greater of five percent (or \$300,000 or \$500,000 depending on the aggregate amount appropriated or a lesser amount for the U.S. Territories) of the overall allotment to a State under Title III unless a waiver is granted by the Assistant Secretary for Aging (42 USC 3028 (b)(1), (2), and (3)).

*Condition:* The Department did not adequately track administrative costs charged to the grant.

*Questioned Costs:* Unknown

*Context:* The grant that closed during the audit period was tested for the earmarking requirement. The amount charged to the grant for State Plan administration exceeded the earmarking requirement.

*Cause:* The Department does not have policies and procedures in place to ensure that the earmarking requirements are met.

*Effect:* The Department is not in compliance with the federal earmarking requirements.

*Recommendation:* We recommend that the Department implement internal controls for tracking administrative costs charged to the grant to ensure that the federal requirements are being met.



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**SOUTH CAROLINA DEPARTMENT ON AGING (L06) (CONTINUED)**

**2019 – 027. Matching, Level of Effort, Earmarking (Continued)**

*Prior Year Single Audit Report Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 171.

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24)**

**2019 – 028. Reporting**

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services-Vocational Rehabilitation Grants to States

CFDA No.: 84.126

Federal Grant ID Number: H126A170061; H126A180061; H126A190061

Pass-Through Entity: Not applicable

Award Period: October 1, 2016 through September 30, 2020

Type of Finding: Significant Deficiency in internal control over compliance, other matters

*Criteria:* The requirements in 34 CFR §361.47 and 34 CFR §361.56, taken together, require State Vocational Rehabilitation agencies to maintain verifying documentation in an individual's case file, particularly regarding eligibility determinations, development of the individualized plan for employment, services provided, and case closure. Much of this information are key data elements required to be reported on the Case Service Report (RSA-911) to the Rehabilitation Services Administration (RSA).

*Condition:* Key data elements reported on the Commission's RSA-911 performance reports did not agree with underlying case service documentation.

*Questioned Costs:* None

*Context:* For one of two RSA-911 performance reports tested, key data reported was contradictory to the supporting documentation.

*Cause:* This finding was noted in the prior year and the Commission developed a corrective action plan. However, due to the timing of the implementation of the plan during part of the year the Commission did not have sufficient internal controls and policies/procedures in place to ensure that all key data reported was in agreement with the underlying documentation.

*Effect:* The Commission may report incorrect information to the Rehabilitation Services Administration.

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**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**2019 – 028. Reporting (Continued)**

*Recommendation:* We recommend that the Commission continue to fully implement their corrective action plan prepared in response to the prior year Single Audit finding.

*Prior Year Single Audit Finding Number:* 2018-046

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 172.

**2019 – 029. Reporting**

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services-Vocational Rehabilitation Grants to States

CFDA No.: 84.126

Federal Grant ID Number: H126A170061; H126A180061; H126A190061

Pass-Through Entity: Not applicable

Award Period: October 1, 2016 through September 30, 2020

Type of Finding: Significant Deficiency in internal control over compliance, other matters

*Criteria:* Per 34 CFR §361.40 (a) Reports. (1) The vocational rehabilitation services portion of the Unified or Combined State Plan must assure that the designated State agency will submit reports, including reports required under sections 13, 14, and 101(a)(10) of the Act - (i) In the form and level of detail and at the time required by the Secretary regarding applicants for and eligible individuals receiving services, including students receiving pre-employment transition services in accordance with § 361.48(a); and (ii) In a manner that provides a complete count (other than the information obtained through sampling consistent with section 101(a)(10)(E) of the Act) of the applicants and eligible individuals to - (A) Permit the greatest possible cross-classification of data; and (B) Protect the confidentiality of the identity of each individual. (2) The designated State agency must comply with any requirements necessary to ensure the accuracy and verification of those reports.

*Condition:* Data submitted in the RSA-2 Annual Vocational Rehabilitation Program/Cost Report and SF-425 Federal were not submitted in a timely manner.

*Questioned Costs:* None

*Context:* For the one RSA-2 financial report and one SF-425 report tested, it was noted the report submissions were made after the federal due date. While testing the reports, non-material variances were noted between the report and supporting documentation.

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**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**2019 – 029. Reporting (Continued)**

*Cause:* The Commission did not have sufficient internal controls and policies/procedures in place to ensure that reports were filed timely. In addition underlying documentation for the SF-425 report included minor inaccuracies.

*Effect:* The Commission may report incorrect information to the Rehabilitation Services Administration and may not submit reports prior to the prescribed due date.

*Recommendation:* We recommend that the Commission implement policies and procedures necessary to ensure that reports include accurate data and are submitted in a timely manner.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 172.

**2019 – 030. Cash Management**

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services-Vocational Rehabilitation Grants to States

CFDA No.: 84.126

Federal Grant ID Number: H126A170061; H126A180061; H126A190061

Pass-Through Entity: Not applicable

Award Period: October 1, 2016 through September 30, 2020

Type of Finding: Significant Deficiency in internal control over compliance, other matters

*Criteria:* Per 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award requires compliance with the provisions of monitoring and reporting program performance. The Commission should have internal controls designed to ensure compliance with those provisions.

*Condition:* The Commission did not consider the effect of program expenditures that were refunded, resulting in reimbursements exceeding actual expenditures during the respective drawdown period. Per discussion with the Commission refunds are subtracted from the final reimbursement request for the respective grant period.

*Questioned Costs:* Unknown

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**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**2019 – 030. Cash Management (Continued)**

*Context:* For the three drawdowns made in fiscal year 2019, it was noted that refunded expenditures were not netted against program expenditures to determine the proper reimbursement amount was requested.

*Cause:* As refunds of program expenditures occur the Commission's procedure is to record these refunds in a revenue account as opposed to an offset to expenditures. For reimbursement requests the Commission's procedures only consider refunded program expenditures when calculating the final drawdown for the respective grant.

*Effect:* The Commission may drawdown funds in excess of eligible reimbursable expenditures.

*Recommendation:* We recommend that the Commission implement policies and procedures to ensure that refunded expenditure credits are netted against program expenditures prior to drawing down funds. Additionally, it is recommended that the Commission implement policies and procedures to ensure reimbursement requests are submitted timely.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 173.

**2019 – 031. Reporting**

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services-Vocational Rehabilitation Grants to States

CFDA No.: 84.126

Federal Grant ID Number: H126A170061; H126A180061; H126A190061

Pass-Through Entity: Not applicable

Award Period: October 1, 2016 through September 30, 2020

Type of Finding: Significant Deficiency in internal control over compliance

*Criteria:* 2 CFR § 200.303 Internal controls, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States

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**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**2019 – 031. Reporting (Continued)**

and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

*Condition:* The Commission submitted a Schedule of Expenditures of Federal Awards (SEFA) that contained incorrect information for certain awards.

*Questioned Costs:* None

*Context:* For five of the thirty-eight federal awards reported on the Commission’s SEFA there was incorrect information submitted.

*Cause:* The Commission's internal controls failed to identify errors on the SEFA that was submitted.

*Effect:* The commission may report incorrect information on the SEFA.

*Recommendation:* We recommend that the Commission strengthen internal controls regarding the preparation and review of their SEFA to ensure such errors are identified and corrected prior to submission.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 174.

**2019 – 032. Activities Allowed or Unallowed & Allowable costs/Cost Principles – Indirect Costs**

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services-Vocational Rehabilitation Grants to States

CFDA No.: 84.126

Federal Grant ID Number: H126A170061; H126A180061; H126A190061

Pass-Through Entity: Not applicable

Award Period: October 1, 2016 through September 30, 2020

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 2 CFR § 225 Appendix A (F) (1) General. Indirect costs are those: Incurred for a common or joint purpose benefiting more than one cost objective, and not readily

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**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**2019 – 032. Activities Allowed or Unallowed & Allowable costs/Cost Principles – Indirect Costs (Continued)**

assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term “indirect costs,” as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

*Condition:* The Commission did not have adequate internal controls and policies/procedures in place to substantiate indirect costs charged to federal awards.

*Questioned Costs:* Unknown

*Context:* For the indirect costs charged to the federal awards, the Commission was not able to substantiate their validity in order to satisfy the testing objectives.

*Cause:* The Commission did not adequately track and is unable to substantiate the calculations for indirect costs charged to federal awards.

*Effect:* The Commission may report inaccurate indirect costs to federal awards.

*Recommendation:* We recommend that the Commission implement internal controls and policies/procedures to substantiate indirect costs charged to federal awards.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 174.

**2019 – 033. Matching, Level of Effort, Earmarking – Maintenance of Effort**

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services-Vocational Rehabilitation Grants to States

CFDA No.: 84.126

Federal Grant ID Number: H126A170061; H126A180061; H126A190061

Pass-Through Entity: Not applicable

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**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**2019 – 033. Matching, Level of Effort, Earmarking – Maintenance of Effort (Continued)**

Award Period: October 1, 2016 through September 30, 2020

Type of Finding: Material Weakness in internal control over compliance, material noncompliance

*Criteria:* Per (29 USC 731(a)(2)(B)) the amount otherwise payable to a State for a fiscal year under this section shall be reduced by the amount by which expenditures from non-Federal sources under the State plan under this subchapter for any previous fiscal year are less than the total of such expenditures for the second fiscal year preceding that previous fiscal year.

*Condition:* The Commission did not comply with the level of effort requirements for maintenance of effort.

*Questioned Costs:* Unknown

*Context:* The Commission did not comply with federally required level of effort – maintenance of effort.

*Cause:* The Commission did not have sufficient internal controls and policies/procedures in place to ensure that level of effort requirements for maintenance of effort were being monitored and met.

*Effect:* The Commission may not comply with federally required level of effort requirements for maintenance of effort.

*Recommendation:* We recommend that the Commission implement internal controls and policies/procedures to ensure federal level of effort requirements for maintenance of effort are being monitored and met.

*Prior Year Single Audit Finding Number:* Not applicable

*Views of Responsible Offices and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 175.

## **Summary Schedule of Prior Audit Findings**



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**Summary Schedule of Prior Audit Findings**  
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<b><u>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</u></b>							
<b><u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>							
2018	47	2018-001	Allowable Costs/Cost Principles	93.775, 93.777, & 93.778	J02	Fully Corrected with Previously Reported Corrective Action Implemented	See Finding Number 2019-003
2018	48	2018-002	Activities Allowed or Unallowed; Allowable Costs/Cost Principles	93.767	J02	Partially Resolved	Resolved
2018	49	2018-003	Matching, Level of Effort, and Earmarking	93.775, 93.777, & 93.778	J02	Partially Resolved	See Finding Number 2019-004
2018	50	2018-004	Eligibility	93.767 & 93.775, 93.777, 93.778	J02	Fully Corrected with Previously Reported Corrective Action Implemented	See Finding Number 2019-005
2018	51	2018-005	Eligibility	93.767 & 93.775, 93.777, 93.778	J02	Partially Resolved	See Finding Number 2019-006
2018	52	2018-006	Eligibility	93.767 & 93.775, 93.777, 93.778	J02	Partially Resolved	See Finding Number 2019-007
2018	53	2018-007	Reporting	93.568	D50	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	57	2018-011	Reporting	93.563	L04	Partially Resolved	See Finding Number 2019-009
2018	59	2018-012	Period of Performance	93.563	L04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	60	2018-013	Subrecipient Monitoring	93.563	L04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	61	2018-014	Reporting	93.563	L04	Fully Corrected with Previously Reported Corrective Action Implemented	See Finding Number 2019-010

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<b><u>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</u></b>							
2018	62	2018-015	Reporting	93.563 & 10.558	L04	Partially Resolved	Corrective Action Ongoing
<b><u>US DEPARTMENT OF JUSTICE</u></b>							
2018	54	2018-008	Matching, Level of Effort, and Earmarking	16.575	E20	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	55	2018-009	Reporting	16.575	E20	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	56	2018-010	Subrecipient Monitoring	16.575	E20	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
<b><u>US DEPARTMENT OF EDUCATION</u></b>							
2017	63	2017-018	Reporting	84.048	H63	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	65	2018-018	Cash Management	84.027 & 84.173	H63	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	68	2018-021	Subrecipient Monitoring	84.048	H63	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	69	2018-022	Cash Management	84.287	H63	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	91	2018-042	Period of Performance	84.126	H73	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	92	2018-043	Eligibility	84.126	H73	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	93	2018-044	Procurement, Suspension and Debarment	84.126	H73	Partially Resolved	Partially Resolved
2018	94	2018-045	Eligibility	84.126	L24	Partially Resolved	Corrective Action Ongoing

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<b><u>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</u></b>							
2018	96	2018-046	Reporting	84.126	L24	Partially Resolved	See Finding Number 2019-028
2018	97	2018-047	Special Tests and Provisions	84.126	L24	Partially Resolved	Corrective Action Ongoing
2018	98	2018-048	Procurement and Suspension and Debarment	84.126	L24	Partially Resolved	Corrective Action Ongoing
<b><u>US DEPARTMENT OF AGRICULTURE</u></b>							
2018	62	2018-015	Reporting	10.558 & 93.563	L04	Partially Resolved	Corrective Action Ongoing
2018	63	2018-016	Activities Allowed or Unallowed; Allowable Costs/Cost Principle	10.558	L04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	64	2018-017	Eligibility	10.558	L04	Fully Corrected with Previously Reported Corrective Action Implemented	Corrective Action Ongoing
2018	66	2018-019	Matching, Level of Effort, and Earmarking	10.553 & 10.555	H63	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	66	2018-020	Reporting	10.553 & 10.555	H63	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	70	2018-023	Period of Performance	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	71	2018-024	Eligibility	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	72	2018-025	Special Tests and Provisions	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	73	2018-026	Special Tests and Provisions	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved

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<b><u>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</u></b>							
2018	74	2018-027	Special Tests and Provisions	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	76	2018-028	Procurement, Suspension and Debarment	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	77	2018-029	Activities Allowed or Unallowed; Allowable Costs/Cost Principles	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
<b><u>Various</u></b>							
2018	78	2018-030	Procurement, Suspension and Debarment	Various	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	79	2018-031	Subrecipient Monitoring	Various	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	80	2018-032	Activities Allowed or Unallowed; Allowable Costs/Cost Principles	Various	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	81	2018-033	Period of Performance	Various	J04	Fully Corrected with Previously Reported Corrective Action Implemented	See Finding Number 2019-021
2018	84	2018-035	Subrecipient Monitoring	Various	P24	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2018	85	2018-036	Cash Management	Various	P24	Partially Resolved	See Finding Number 2019-019
2018	86	2018-037	Reporting	Various	P24	Partially Resolved	See Finding Number 2019-020
2018	87	2018-038	Subrecipient Monitoring	Various	P26	Fully Corrected with Previously Reported Corrective Action Implemented	See Finding Number 2019-023

**STATE OF SOUTH CAROLINA**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2019**

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Agency Response	Auditor's Comment
<b><u>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</u></b>							
2018	88	2018-039	Procurement, Suspension and Debarment	Various	P26	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
<b><u>ENVIROMENTAL PROTECTION AGENCY</u></b>							
2018	82	2018-034	Activities Allowed or Unallowed; Allowable Cost/Cost Principles	66.468	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
<b><u>US DEPARTMENT OF HOMELAND SECURITY</u></b>							
2018	89	2018-040	Subrecipient Monitoring	97.036	E24	Partially Resolved	See Finding Number 2019-002
<b><u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>							
2018	90	2018-041	Procurement, Suspension and Debarment	14.218	D50	Fully Corrected with Previously Reported Corrective Action Implemented	Corrective Action Ongoing

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

Uniform Grant Guidance (2CFR Part 200.511) requires the auditee to prepare a Summary Schedule of Prior Audit Findings (Schedule). This Schedule identifies the status of all findings included in the prior audit's Schedule of Findings and Questioned Costs and the findings reported in the prior audit's Summary Schedule of Prior Audit Findings that were identified as unresolved or partially resolved.

For the findings associated with your agency, please select the appropriate response from the following list of current status options. Not all current status selections require comments, so please read each choice carefully before responding.

- Fully Corrected with Previously Reported Corrective Action Implemented - Select status if the finding is fully corrected by implementing the corrective action as previously reported. Additional comments are not required for findings with this status.
- Fully Corrected with Significantly Differing Corrective Action Implemented - Select status if the finding is fully corrected but, the corrective action that was implemented was significantly different than the corrective action originally reported. Comments should be provided below the status to explain the corrective action taken.
- Partially Resolved - Select status if the finding is only partially corrected. The planned corrective action that was implemented only partially corrected the deficiency and certain aspects of the problem remain; or only partial corrective action was taken during the fiscal year to correct the stated deficiency. Comments should be provided to describe the planned corrective action as well as the partial corrective action that was implemented during the fiscal year.
- Unresolved - Select status if the finding is not corrected. The planned corrective action was implemented but did not correct the deficiency and the stated condition remains; or no corrective action was taken to correct the problem. Comments should be provided to describe the planned corrective action.
- Further Action Not Warranted - The finding is no longer valid or does not warrant further action. Comments should be provided to explain the reason for this position. A federal award finding does not warrant further action when each of the following three situations has occurred:
  1. Two years have passed since the audit report containing the finding was submitted to the Federal Audit Clearinghouse;
  2. The federal agency or pass-through agency is not currently following up on the finding; and
  3. A management decision by the federal agency was not issued within six months of receipt of the report.



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**  
*STATE SUPERINTENDENT OF EDUCATION*

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2017-018
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Department of Education
<b>CFDA Number</b>	84.048
<b>Federal Program Name</b>	Career and Technical Education (Perkins IV)
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Financial Status Report (Part C) for the Consolidated Annual Report for Carl D. Perkins Career and Technical Education Act of 2006 (CAR) that was submitted to the US Department of Education contained errors in the financial information reported.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-001
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Health and Human Services
<b>CFDA Number</b>	93.775, 93.777, 93.778
<b>Federal Program Name</b>	Medicaid Cluster
<b>Compliance Requirement</b>	B. Allowable Costs/Cost Principles
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not remit the federal share of recoveries and collections to the Medicaid program in accordance with Federal regulations and the State Medicaid Manual.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
 Summary of Prior Audit Findings**

**6/30/2019**

<b>Reference Number</b>	2018-002
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Health and Human Services
<b>CFDA Number</b>	93.767
<b>Federal Program Name</b>	Children's Health Insurance Program (CHIP)
<b>Compliance Requirement</b>	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department improperly charged the benefits of one Medicaid recipient to a CHIP grant.

**Current Status** Partially Resolved

**Comment**

To date, all aspects of the Corrective Plan have been put into place according to schedule, including the opening of 3 large processing centers, associated staff hires, training and implementation of the Staff Performance Evaluation Plan and Quality Assurance Strategy on July 1, 2019. It is anticipated with this business model that the finding will be addressed as a result of increased capacity, production and quality assurance. It is also anticipated that additional hiring will continue through the end of CY 2020 as previously reported.

**State of South Carolina**  
**Summary of Prior Audit Findings**

**6/30/2019**

<b>Reference Number</b>	2018-003
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Health and Human Services
<b>CFDA Number</b>	93.775, 93.777, 93.778
<b>Federal Program Name</b>	Medicaid Cluster
<b>Compliance Requirement</b>	G. Matching, Level of Effort, Earmarking
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department was not in compliance with the Federal matching requirement for family planning services or family planning related services.

**Current Status** Partially Resolved

**Comment**

SCDHHS' work to mitigate this issue continues. SCDHHS believes that in some cases, fund code logic may lead to assigning a fund code that pays at an incorrect rate for family planning versus family planning related services. SCDHHS decided to conduct testing for the family planning related services in phases. On May 14, 2019, testing for the period of January 1<sup>st</sup> through March 31<sup>st</sup>, 2019 identified fund code MJ with the inclusion of an **OFP** modifier always paid at the 90/10 rate regardless if the claim supported a family planning service. The associated federal share difference is approximately \$20,330.58. A subsequent report ran through July 2019 identified an additional federal share difference of approximately \$357,262.39. The report will continue to be ran to include other identified fund codes until the OFP modifier has been removed from all affected fund code logic. Incorrect claiming will be adjusted to return the federal share.

**State of South Carolina  
 Summary of Prior Audit Findings**

**6/30/2019**

**Reference Number** 2018-004  
**Federal Agency** Department of Health and Human Services  
**State Agency** South Carolina Department of Health and Human Services  
**CFDA Number** 93.775, 93.777, 93.778; 93.767  
**Federal Program Name** Medicaid Cluster; Children's Health Insurance Program (CHIP)  
**Compliance Requirement** E. Eligibility  
**Type of Finding** Compliance & Control

**Condition**

Eligibility files did not contain adequate documentation to support the Medicaid and CHIP recipients' eligibility statuses.

**Current Status** Fully Corrected/Action Plan Implemented

**State of South Carolina**  
**Summary of Prior Audit Findings**

**6/30/2019**

<b>Reference Number</b>	2018-005
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Health and Human Services
<b>CFDA Number</b>	93.775, 93.777, 93.778; 93.767
<b>Federal Program Name</b>	Medicaid Cluster; Children's Health Insurance Program (CHIP)
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not discontinue the Medicaid and CHIP benefits of ineligible recipients.

**Current Status** Partially Resolved

**Comment**

To date, all aspects of the Corrective Plan have been put into place according to schedule, including the opening of 3 large processing centers, associated staff hires, training and implementation of the Staff Performance Evaluation Plan and Quality Assurance Strategy on July 1, 2019. It is anticipated with this business model that the finding will be addressed as a result of increased capacity, production and quality assurance. It is also anticipated that hiring will continue through the end of CY 2020 as previously reported.

**State of South Carolina**  
**Summary of Prior Audit Findings**

**6/30/2019**

<b>Reference Number</b>	2018-006
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Health and Human Services
<b>CFDA Number</b>	93.775, 93.777, 93.778; 93.767
<b>Federal Program Name</b>	Medicaid Cluster; Children's Health Insurance Program (CHIP)
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not perform timely annual eligibility reviews for Medicaid and CHIP recipients in accordance with Section 101.10 of the South Carolina Medicaid Policies and Procedures Manual.

**Current Status** Partially Resolved

**Comment**

To date, all aspects of the Corrective Plan have been put into place according to schedule, including the opening of 3 large processing centers, associated staff hires, training and implementation of the Staff Performance Evaluation Plan and Quality Assurance Strategy on July 1, 2019. It is anticipated with this business model that the finding will be addressed as a result of increased capacity, production and quality assurance. It is also anticipated that hiring will continue through the end of CY 2020 as previously reported.



State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019

Reference Number	2018-007
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Administration
CFDA Number	93.568
Federal Program Name	Low Income Home Energy Assistance Program
Compliance Requirement	L. Reporting
Type of Finding	Compliance & Control

**Condition**

Certain information reported on the Annual Household Report for FYE 9/30/17 did not agree to supporting documentation provided by the Department.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-041
<b>Federal Agency</b>	Department of Housing and Urban Development
<b>State Agency</b>	South Carolina Department of Administration
<b>CFDA Number</b>	14.218
<b>Federal Program Name</b>	Community Development Block Grants/Entitlement Grants
<b>Compliance Requirement</b>	I. Procurement and Suspension and Debarment
<b>Type of Finding</b>	Control

**Condition**

The Department does not have a process to verify that all outside entities are not suspended or debarred prior to entering into a covered transaction.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented





ALAN WILSON

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-008
<b>Federal Agency</b>	Department of Justice
<b>State Agency</b>	South Carolina Attorney General's Office
<b>CFDA Number</b>	16.575
<b>Federal Program Name</b>	Crime Victim Assistance
<b>Compliance Requirement</b>	G. Matching, Level of Effort, Earmarking
<b>Type of Finding</b>	Compliance & Control

**Condition**

For the grant that ended during our audit period, total costs used for training purposes and the administration of the State crime victim assistance program exceed 5 percent of the sums received.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented





ALAN WILSON

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-009
<b>Federal Agency</b>	Department of Justice
<b>State Agency</b>	South Carolina Attorney General's Office
<b>CFDA Number</b>	16.575
<b>Federal Program Name</b>	Crime Victim Assistance
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Attorney General's Office did not submit some quarterly reports within the required 30-day time frame.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



ALAN WILSON

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-010
<b>Federal Agency</b>	Department of Justice
<b>State Agency</b>	South Carolina Attorney General's Office
<b>CFDA Number</b>	16.575
<b>Federal Program Name</b>	Crime Victim Assistance
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Office was unable to demonstrate adequate follow-up on subrecipient audit findings.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-011
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	93.563
<b>Federal Program Name</b>	Child Support Enforcement
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

The automated data processing and information retrieval system has not been implemented.

**Current Status**

Partially Resolved - Comment Below

**Comment**

As indicated in Management's response, four (4) pilot counties had gone live on the new statewide child support system earlier in the year, with an additional 14 counties going live on February 4, 2019. As of August 1, 2019, all 46 counties are now live and operational on the statewide child support system (PACSS). The Office of Child Support Enforcement (OCSE) will be on-site during August to test and certify the system. The agency fully anticipates this finding to be fully resolved by September 30, 2019.

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-012
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	93.563
<b>Federal Program Name</b>	Child Support Enforcement
<b>Compliance Requirement</b>	H. Period of Performance
<b>Type of Finding</b>	Compliance & Control

**Condition**

Obligations were incurred and liquidated more than 90 days after the end of the funding period.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-013
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	93.563
<b>Federal Program Name</b>	Child Support Enforcement
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department communicates grant and program information to each subrecipient annually through a standardized contracting agreement, however not all the federally required information is included in the process.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-014
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	93.563
<b>Federal Program Name</b>	Child Support Enforcement
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

The schedule of expenditures of Federal awards initially prepared by Department management did not include the correct amount of program funds passed through to subrecipients.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-015
<b>Federal Agency</b>	Department of Health and Human Services U.S. Department of Agriculture
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	93.563, 10.588
<b>Federal Program Name</b>	Child Support Enforcement Child and Adult Care Food Program
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

A quarterly financial status report, FNS-777, and quarterly OCSE-396 reports were submitted with errors included in the financial information reported.

**Current Status**

Partially Resolved - Comment Below

**Comment**

While the agency has strengthened its internal controls and processes to ensure that quarterly reports are free from error prior to submission, a Federal FNS review in July 2019 proves that there are still issues to resolve. The agency had nearly 100% turnover in its grants accounting department near the end of the fiscal year and has already had several conversations with FNS about on-site, individualized training once newly hired staff is on board.

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-016
<b>Federal Agency</b>	U.S. Department of Agriculture
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	10.558
<b>Federal Program Name</b>	Child and Adult Care Food Program
<b>Compliance Requirement</b>	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department paid a claim for reimbursement that was submitted more than 60 days after the end of the covered claim period, without the approval of the Federal grantor.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-017
<b>Federal Agency</b>	U.S. Department of Agriculture
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	10.558
<b>Federal Program Name</b>	Child and Adult Care Food Program
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

**Condition**

Documentation was not adequate to verify that institutions that submitted applications to participate in the Program were notified in writing of approval or disapproval by the Department within 30 days of receiving a complete application.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-018
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Department of Education
<b>CFDA Number</b>	84.027 and 84.173
<b>Federal Program Name</b>	Special Education Cluster (IDEA)
<b>Compliance Requirement</b>	C. Cash Management
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not retain documentation from their financial management system to support the level of expenses prompting a drawdown of funds.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-019
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Department of Education
<b>CFDA Number</b>	10.553; 10.555
<b>Federal Program Name</b>	Child Nutrition Cluster
<b>Compliance Requirement</b>	G. Matching, Level of Effort, Earmarking
<b>Type of Finding</b>	Control

**Condition**

The Annual Report of State Revenue Matching was not reviewed by an employee other than the preparer prior to submission.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-020
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Department of Education
<b>CFDA Number</b>	10.553; 10.555
<b>Federal Program Name</b>	Child Nutrition Cluster
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

During our testing and per discussion with Department personnel, we discovered that three reports were not reviewed by an employee other than the preparer prior to submission. Additionally, Department personnel was unable to provide adequate supporting documentation for two reports.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-021
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Department of Education
<b>CFDA Number</b>	84.048
<b>Federal Program Name</b>	Career and Technical Education
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not maintain support for subrecipient monitoring during the audit period in accordance with their program policies and procedures.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-022
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Department of Education
<b>CFDA Number</b>	84.287
<b>Federal Program Name</b>	Twenty-First Century Community Learning Centers
<b>Compliance Requirement</b>	C. Cash Management
<b>Type of Finding</b>	Control

**Condition**

The Department does not have adequate internal controls in place regarding the proper review of drawdown requests.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-023
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Compliance Requirement</b>	H. Period of Performance
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not have a process in place to ensure expenses were for services performed during the related award's period of performance.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-024
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department failed to perform and document the required nutritional risk assessment for an applicant that was certified to receive program benefits.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented





**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-025
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Compliance Requirement</b>	N. Special Tests and Provisions
<b>Type of Finding</b>	Control

**Condition**

The Department is performing monthly reconciliations to monitor the disposition of food instruments and cash-value vouchers. However, The Department's internal controls failed to detect an error in the monthly reconciliation.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-026
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Compliance Requirement</b>	N. Special Tests and Provisions
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department failed to perform and document the review of redeemed food instruments and cash-value vouchers.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-027
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Compliance Requirement</b>	N. Special Tests and Provisions
<b>Type of Finding</b>	Control

**Condition**

The Department is performing a process to monitor for potential above 50 percent vendors. However, errors were noted within the process that were not identified via the Department's internal controls over this process.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-028
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Compliance Requirement</b>	I. Procurement and Suspension and Debarment
<b>Type of Finding</b>	Control

**Condition**

The Department did not have a process to verify that all outside entities are not suspended or debarred prior to entering into a covered transaction for the entire fiscal year.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-029
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Compliance Requirement</b>	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not charge federal awards for indirect costs at rate consistent with the approved State and Local Governments Rate Agreement.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-030
<b>Federal Agency</b>	Various
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	Various
<b>Federal Program Name</b>	Research and Development Cluster
<b>Compliance Requirement</b>	I. Procurement and Suspension and Debarment
<b>Type of Finding</b>	Control

**Condition**

The Department did not have a process to verify that all outside entities are not suspended or debarred prior to entering into a covered transaction for the entire fiscal year.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-031
<b>Federal Agency</b>	Various
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	Various
<b>Federal Program Name</b>	Research and Development Cluster
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department utilizes a Risk Assessment Survey Form as part of its policies and procedures to evaluate each subrecipient's risk of non-compliance. The Department did not obtain and review the annual Risk Assessment Survey Form for all subrecipients.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-032
<b>Federal Agency</b>	Various
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	Various
<b>Federal Program Name</b>	Research and Development Cluster
<b>Compliance Requirement</b>	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not charge federal awards for indirect costs at a rate consistent with the approved State and Local Governments Rate Agreement.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented





**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-033
<b>Federal Agency</b>	Various
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	Various
<b>Federal Program Name</b>	Research and Development Cluster
<b>Compliance Requirement</b>	H. Period of Performance
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not have a process in place to ensure costs charged to the award were for services performed during the related award's period of performance.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-034
<b>Federal Agency</b>	Environmental Protection Agency
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	66.468
<b>Federal Program Name</b>	Capitalization Grants for Drinking Water State Revolving Funds
<b>Compliance Requirement</b>	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not charge federal awards for indirect costs at a rate consistent with the approved State and Local Governments Rate Agreement.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



Robert H. Boyles Jr.  
Interim Director

Caleb-Scott Cohoon  
Audits Manager

**State of South Carolina  
Summary Schedule of Prior Audit Findings  
6/30/2019**

<b>Reference Number</b>	2018-035
<b>Federal Agency</b>	Various
<b>State Agency</b>	South Carolina Department of Natural Resources
<b>CFDA Number</b>	Various
<b>Federal Program Name</b>	Research and Development Cluster
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department does not have the necessary policies and procedures in place regarding subrecipient monitoring to facilitate compliance with federal requirements.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented



Robert H. Boyles Jr.  
Interim Director

Caleb-Scott Cohoon  
Audits Manager

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-036
<b>Federal Agency</b>	Various
<b>State Agency</b>	South Carolina Department of Natural Resources
<b>CFDA Number</b>	Various
<b>Federal Program Name</b>	Research and Development Cluster
<b>Compliance Requirement</b>	C. Cash Management
<b>Type of Finding</b>	Control

**Condition**

The Department has an internal control process in place that does not adequately ensure that reimbursement requests sent to the federal cognizant agency are fully supported by expenditures already paid out by the state.

**Current Status**

Partially Resolved - Comment Below

**Comment**

As stated in the corrective action plan new procedures were implemented in February 2019.



Robert H. Boyles Jr.  
Interim Director

Caleb-Scott Cohoon  
Audits Manager

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2019**

<b>Reference Number</b>	2018-037
<b>Federal Agency</b>	Various
<b>State Agency</b>	South Carolina Department of Natural Resources
<b>CFDA Number</b>	Various
<b>Federal Program Name</b>	Research and Development Cluster
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Control

**Condition**

The Department submitted a Schedule of Expenditures of Federal Awards (SEFA) that contained incorrect information for certain awards.

**Current Status**

Partially Resolved - Comment Below

**Comment**

As stated in the corrective action plan new procedures were implemented in March 2019.



**S.C. SEA GRANT CONSORTIUM**  
*Coastal Science Serving South Carolina*

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**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**06/30/2019**

**Reference Number:** 2018-038

**Federal Agency:** Various

**State Agency:** South Carolina Sea Grant Consortium

**CFDA Number:** Various

**Federal Program Name:** Research and Development Cluster

**Compliance Requirement:** M. Subrecipient Monitoring

**Type of Finding:** Compliance & Control

**Condition:** The Consortium does not have the necessary policies and procedures in place regarding subrecipient monitoring to facilitate compliance with federal requirements.

**Current Status:** Fully Corrected with Previously Reported Corrective Action Implemented

**Comment:** On July 1, 2017, the Consortium developed and implemented a Corrective Action Plan associated with this exact finding for the fiscal year ending June 30, 2016. Due to the timing of the release for the fiscal year 2015-16 audit results, the same finding was carried into the following fiscal year 2016-17 report. Since the inception of the initial Corrective Action Plan, the Consortium has implemented new requirements for subrecipients in regards to reimbursement requests and financial reporting as well as an external audit process for select entities that received Sea Grant College funds. These actions have yielded very positive results and significant progress has been made since the original single audit finding in fiscal year 2015-16.

However, discussions with state audit staff have determined the agency should assess each of our current sub-recipients from a risk-aversion prospective. Thus, the Consortium has amended its current subrecipient policies and procedures to include an annual risk assessment and historical tracking of past audit results. These adjustments will provide the Consortium with a documented selection process for future subrecipient audits based on various criteria. See attached amended policy regarding the Consortium's subrecipient monitoring controls as of June 30, 2019.

Ryan C. Bradley  
Assistant Director for Administration



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**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**06/30/2019**

**Reference Number:** 2017-039

**Federal Agency:** Various

**State Agency:** South Carolina Sea Grant Consortium

**CFDA Number:** Various

**Federal Program Name:** Research and Development Cluster

**Compliance Requirement:** I. Procurement and Suspension and Debarment

**Type of Finding:** Control

**Condition:** The Consortium did not follow its policies and procedures to verify that all outside entities are not suspended or debarred prior to entering into a covered transaction.

**Current Status:** Fully Corrected with Previously Reported Corrective Action Implemented

**Comment:** The Consortium includes FORM CD-512: DISBARMENT, SUSPENSION, & LOBBYING in all of its subrecipient award packages and contracts. However, one of the five grants testing samples during the previous Single Audit period could not present the required authorizations for this form. Note: this particular award lacking the required certification was awarded prior to implementation of this Corrective Action Plan (award date of August 1, 2016; extended through July 31, 2018).

The Consortium will continue to confirm the return of all required documentation (and corresponding approval signatures) provided to subrecipients upon issuing our award packages. Consortium Administration has determined no additional adjustments to the current Corrective Action Plan are required as it has yielded the required results since its implementation date in February 2018.

Ryan C. Bradley  
Assistant Director for Administration

*Enhancing the practical use and conservation of South Carolina's coastal and marine resources to foster a sustainable economy and environment.*

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# **The State of South Carolina**

## **Military Department**



### **OFFICE OF THE ADJUTANT GENERAL**

**R. Van McCarty**  
**MAJOR GENERAL**  
**THE ADJUTANT GENERAL**

#### **State of South Carolina**

#### **Summary Schedule of Prior Audit Findings**

**6/30/2019**

<b>Reference Number</b>	2018-040
<b>Federal Agency</b>	Department of Homeland Security
<b>State Agency</b>	South Carolina Office Of The Adjutant General
<b>CFDA Number</b>	97.036
<b>Federal Program Name</b>	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
<b>Compliance Requirement</b>	M. Subrecipients Monitoring
<b>Type of Finding</b>	Compliance & Control

#### **Condition**

The Office did not have adequate subrecipients monitoring policies and procedures in place.

#### **Current Status**

Partially Resolved - Comment Below

#### **Comment**

South Carolina Emergency Management Division (SCEMD) has implemented policies and procedures to monitor subrecipients for compliance with 2 CFR 200, including collection and review of subrecipients audits, where required by regulation. Because of a previous personnel vacancy, the staff person who will be assessing risk in terms of 2 CFR 200 compliance is currently being trained; training will be completed within the quarter, and the staff person will begin fulfilling the role of risk assessment. Monitoring for compliance with grant provisions and regulations already is occurring as part of other positions' roles. In addition, the division is purchasing a supplemental module in the grant management software platform used for a large portion of its grants to track risk assessment and monitoring of Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) subrecipients. This module will be implemented and in use by the end of the current quarter (absent delays caused by a large disaster that requires extended SCEMD activation.)

**Emergency Management Division**  
**2779 Fish Hatchery Road**  
**West Columbia, South Carolina 29172**  
**(803) 737-8500 Fax (803) 737-8570**





**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**06/30/2019**

<b>Reference Number</b>	2018-042
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Vocational Rehabilitation Department
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services-Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	H. Period of Performance
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department incorrectly posted program expenses from a prior period to the new award allocation prior to the beginning of its period of performance.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**Comment**

Journal Entry 1007086389 was entered on 07/30/19 to remove the expenditures from the FFY18 Grant. We were able to use some Grant Not Relevant Funds so it would not impact any of our closed grants (See attached 1007086389 – SFY2018 Single Audit Period of Performance Correction). A new procedure was developed to address the finding (See attached Period of Performance Procedures). We have had informal trainings within the Fiscal Department to discuss the Period of Performance finding and to educate staff on the importance of verifying dates of service when assigning the Grant Award to use for the transaction. All payments are made through one central department; therefore, no formalized agenda was needed. At the beginning of a new Grant Award, the Grant Accountant also sends out an email to the Fiscal Staff making them aware of the new Grant Award and the transactions that will be impacted. It is emphasized in the email that items prior to 10/01/XX cannot be paid with the new Grant Award.

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Felicia W. Johnson, Commissioner

The South Carolina Vocational Rehabilitation Department prepares and assists  
eligible South Carolinians with disabilities to achieve and maintain competitive employment

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**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**06/30/2019**

<b>Reference Number</b>	2018-043
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Vocational Rehabilitation Department
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services-Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not determine eligibility within the required time period in accordance with their program policies and procedures.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**Comment:** In March of 2016, there was a webinar training that reviewed the new non-compliance program that was developed to address deficiencies with eligibility timeliness and IPE development. This training outlined the June 2016 changes to our Client Management System (CMS) which automated extension letters requirements for eligibility and IPE compliance. The system also tracks timeframes with email notifications to Area Supervisors (AS) and Area Client Services Managers (ACSM) if cases are extended over 120 days from eligibility. Additional email notifications were developed and implemented on 9/12/16 which provide a weekly notification of cases coming due or overdue for IPE development. As a follow up, an IT query completed on 10/25/16 for the time period 7/1/16 - 9/30/16 revealed that cases were still exceeding the allowable timeframe of 90 days without a timely extension letter. Each issues was address with the appropriate supervisor. Upon reviewing the case in question, the application for the consumer was 11/05/2015 with an eligibly date of 6/24/2016. Hence, the case that was out of compliance was prior to our new compliance system being fully implemented.

Currently, the Consumer Services Team has finalized the coordination with the Information Technology department in creating a programs to serve as an aid to counselors and support staff working with applicants and consumers of the Department. The programs are designed to ensure that eligibility is determined within 60 (sixty) days of application, or an extension has been completed prior to the sixtieth day. This holds true as well for those consumers deemed eligible for services by having a plan of employment within ninety (90) days of eligibility, or an extension has been completed prior to the ninetieth day. Reminders of eligibility determination and IPE completion are sent electronically in the form of an email fifteen (15) days prior to completion and again at five (5) days prior to completion. If a deadline passes, overdue messages are sent. These messages are also sent to the local Area Supervisor and ACSMs for each area office. These standards are stringently emphasized during ongoing Administrative Team Support Trainings and new Counselor Trainings. If extension letters are not mailed on time, violations are now forwarded to the Field Operations Manager monthly to determine if disciplinary action is required. This tool is effective as the majority of offices have zero violations.

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Felicia W. Johnson, Commissioner

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**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**06/30/2019**

<b>Reference Number</b>	2018-044
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Vocational Rehabilitation Department
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services-Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	I. Procurement and Suspension and Debarment
<b>Type of Finding</b>	Control

**Condition**

The Department does not have a process to verify that all outside entities are not suspended or debarred prior to entering into a covered transaction.

**Current Status**

Partially Resolved - Comment Below

**Comment**

The procurement manual was updated to include the following statement:  
Additionally, no vendor may be considered a Responsible offeror in a purchase that involves Federal funds if that vendor has been debarred by the Federal Government and is classified as "Exclusion" in the SAM (System for Award Management). A link to the SAM can be found at <https://procurement.sc.gov/agency/vendor-contractor>.

The following statement is being added to all purchase orders:

By accepting this purchase order, you are certifying that as a vendor for the South Carolina Vocational Rehabilitation Department you are in compliance 2CFR 200.318 and are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any state or federal agency under the requirement of 2 CFR 200.318

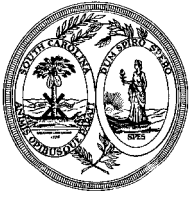
Due to staff turnover and state fiscal year-end activities, we have not been able to update the P-card policy. We will have the P-Card Policy updated within the next few months. We will be working on an electronic solution to assist in monitoring this.

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Felicia W. Johnson, Commissioner

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eligible South Carolinians with disabilities to achieve and maintain competitive employment**

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Commissioner  
Darline Graham

# South Carolina Commission for the Blind

1430 CONFEDERATE AVENUE \* COLUMBIA, SC 29201

PHONE (803) 898-8751 \* FAX (803) 898-8854

## State of South Carolina Summary Schedule of Prior Audit Findings 6/30/2019

<b>Reference Number</b>	2018-45
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Commission for the Blind
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services-Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

### Condition

The Commission did not adequately document eligibility determinations within the required time period in accordance with their program policies and procedures.

### Current Status

### Partially Resolved

### Comment

On May 21, 2019, a refresher training was provided to Vocational Rehabilitation (VR) Counselors on eligibility determination and reporting. During the training, SCCB policies and procedures were re-emphasized relative to the federal requirement that a written eligibility determination decision or a signed, agreed upon eligibility determination extension must be completed within sixty (60) days of the date of application. Emphasis and clarification were also provided on the following:

1. The need to be more attentive to system reminders within the AWARE Case Management System which specifically references either the timeline for which eligibility must be determined or case closure from Application status within 60 days as appropriate.

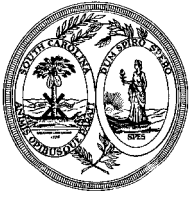
2. The need to ensure that the date on the Eligibility Determination data page is consistent with the date of the Eligibility Determination Notification Letter
3. The need to ensure that the file copy of the Eligibility Determination Notification Letter was signed prior to filing.

Quality Assurance conducted two statewide data validation case reviews from April 9, 2019 thru May 14, 2019 and August 5, 2019 thru August 13, 2019 respectively. Corrections were made where appropriate in accordance to source documents prior to the submission of the 3rd and 4th quarter RSA-911 quarterly reports.

For those cases on which eligibility was not determined within 60 days, it was noted that there was an improvement in the timeliness of the completion of an eligibility determination extension prior to the 60th day from the date application.

The following internal control activities have been reinforced or implemented in an effort to reasonably assure that eligibility determination or case closure occurs within 60 days of the date of application and are accurately reported:

1. System controls to enforce timeliness for data entry and restrict date manipulation by field staff
2. Implementation of an automated internal control to system generate the Eligibility Determination Notification Letter immediately after the eligibility page has been completed in the AWARE Case Management System
3. Activation of system control option for immediate eligibility determination for SSDI beneficiaries and SSI recipients for Presumption of Eligibility
4. Follow-up by supervisors and QA on system generated reminders and case management reports on all cases for which eligibility determination is due, upcoming or past due
5. Continuation of QA quarterly data validation case reviews prior to the submission of the RSA-911 Report in an effort to validate accuracy of reporting



Commissioner  
Darline Graham

# South Carolina Commission for the Blind

1430 CONFEDERATE AVENUE \* COLUMBIA, SC 29201

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## State of South Carolina Summary Schedule of Prior Audit Findings 6/30/2019

<b>Reference Number</b>	2018-46
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Commission for the Blind
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services-Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

### Condition

Key data elements reported on the Commission's RSA-911 performance report did not agree with case service documentation.

### Current Status

**Partially Resolved**

### Comment

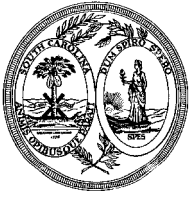
On May 21, 2019, a refresher training on SCCB policies and procedures and federal regulations was provided to Vocational Rehabilitation (VR) Counselors. During the training, SCCB policies and procedures pertaining to the following control activities were re-emphasized:

1. Review of source documents for key data elements which are reported on the RSA-911 Case Services Report
2. The importance of ensuring that all relevant source documents are contained within the hard copy case file and that dates entered into the AWARE Case Management System are consistent with the dates on the source documents
3. Timeline for data entry, internal controls to restrict date manipulation and the recourse for instances wherein dates must be corrected to be consistent with source documentation

4. The need for consistent and timely review of system reminders pertaining to the timely completion of all relevant data pages and activities which pertain to key RSA-911 data elements (e.g. eligibility, IPE completion and case closure dates and source documents)

Quality Assurance conducted two statewide data validation case reviews from April 9, 2019 thru May 14, 2019 and August 5, 2019 thru August 13, 2019 respectively. To ensure accuracy in reporting, corrections were made to key data elements in accordance to source documentation where applicable prior to the submission of the 3rd and 4th quarter RSA-911 reports.

Data validation case reviews will continue to be conducted prior to the submission of all future submissions of the RSA-911 quarterly report in order to reasonably assure that key data elements are consistent with source documents. An additional plan of action to develop, strengthen and/or improve internal controls to assure data accuracy is to consult with and obtain training from the Workforce Innovation Technical Assistance Center (WINTAC). A preliminary assessment of the current state of the SCCB business and reporting process was conducted by WINTAC on August 20, 2019 and August 21, 2019. A follow-up teleconference with SCCB Management staff has been scheduled for September 20, 2019 to obtain feedback on WINTAC's initial assessment and recommendations for current and future training needs. A second teleconference with Quality Assurance has also been scheduled on September 30, 2019 to review and recommend improvements on internal control activities.



Commissioner  
Darline Graham

# South Carolina Commission for the Blind

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## State of South Carolina Summary Schedule of Prior Audit Findings 6/30/2019

<b>Reference Number</b>	2018-47
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Commission for the Blind
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services-Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	N. Special Tests and Provisions
<b>Type of Finding</b>	Compliance & Control

### Condition

The Commission did not complete its Individualized Plan for Employment (IPEs) timely in accordance with federal regulations and Commission written procedures.

### Current Status

### Partially Resolved

### Comment

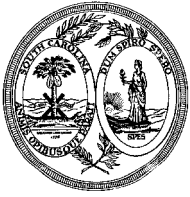
On May 21, 2019, a refresher training was provided to Vocational Rehabilitation (VR) Counselors on the timely development of the Individualized Plan for Employment (IPE) and reporting. During the training, SCCB policies and procedures were re-emphasized relative to the federal requirement that an IPE or a signed, agreed upon IPE extension must be completed within ninety (90) days of the date of an eligibility determination. Emphasis and clarification were also provided on the following:

1. Timeline for data entry, internal controls to restrict date manipulation and the recourse for instances wherein dates must be corrected to be consistent with source documentation
2. The need to consistently review and take appropriate action on system reminders pertaining to the timely completion of the IPE, IPE extension or case closure within 90 days after eligibility has been determined



Quality Assurance conducted two statewide data validation case reviews from April 9, 2019 thru May 14, 2019 and August 5, 2019 thru August 13, 2019 respectively. To ensure accuracy in reporting, corrections were made to IPE data in accordance to source documentation where applicable prior to the submission of the 3rd and 4th quarter RSA-911 reports.

As of the date of this response, the plan of action to improve the compliance rate of IPE completion as well as accuracy in reporting includes – but is not limited to - consistent monthly reviews of system reminders by supervisors and QA pertaining to the timely completion of the IPE, IPE extension when applicable or case closure prior to the 90th day after eligibility has been determined. In addition, QA will continue to conduct quarterly data validation case reviews in an effort to reasonably assure that data reported on the RSA-911 is consistent with IPE source documentation.



Commissioner  
Darline Graham

# South Carolina Commission for the Blind

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## State of South Carolina Summary Schedule of Prior Audit Findings 6/30/2019

<b>Reference Number</b>	2018-48
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Commission for the Blind
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services-Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	I. Procurement and Suspension and Debarment
<b>Type of Finding</b>	Control

### Condition

The Commission does not have a process to verify that all outside entities are not suspended or debarred prior to entering into a covered transaction.

### Current Status

**Partially Resolved**

### Comment

A draft policy has been written for Procurement and Suspension and Debarment. This policy is expected to be completed before 12/31/2019 also a Contract Risk Assessment and Monitoring Determination Checklist has been created.

## **Appendix A**

### **Listing of Agencies Included in Schedule of Expenditures of Federal Awards**

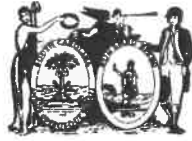
**STATE OF SOUTH CAROLINA**  
Index of State Agencies Included in Schedule 1  
For the Year Ended June 30, 2019

<b><u>Agency Code</u></b>	<b><u>Agency Name</u></b>
B04	Judicial Department
D10	State Law Enforcement Division (SLED)
D50	Department of Administration
E20	Attorney General's Office
E21	Commission on Prosecution Coordination
E23	Commission on Indigent Defense
E24	Adjutant General's Office
E28	State Election Commission
H03	State Commission on Higher Education
H59	State Board for Technical and Comprehensive Education
H63	Department of Education
H71	Wil Lou Gray Opportunity School
H73	Vocational Rehabilitation Department
H75	School for the Deaf and the Blind
H79	Department of Archives and History
H87	State Library
H91	Arts Commission
H95	State Museum
J02	Department of Health and Human Services
J04	Department of Health and Environmental Control
J12	State Department of Mental Health
J16	Department of Disabilities and Special Needs
J20	Department of Alcohol and Other Drug Abuse Services
K05	Department of Public Safety
L04	Department of Social Services
L06	Department on Aging
L24	Commission for the Blind
L36	State Human Affairs Commission
L46	Commission for Minority Affairs
N04	Department of Corrections
N08	Department of Probation, Parole and Pardon Services
N12	Department of Juvenile Justice
N20	Criminal Justice Academy
P12	State Forestry Commission
P16	Department of Agriculture
P24	Department of Natural Resources
P26	Sea Grant Consortium
P28	Department of Parks, Recreation, and Tourism
P32	Department of Commerce
P45	Rural Infrastructure Authority
R06	Office of Regulatory Staff
R36	Department of Labor, Licensing, and Regulation
R40	Department of Motor Vehicles
R44	Department of Revenue
U30	Division of Aeronautics

## **Appendix B**

### **Agency Corrective Action Plans to Findings and Recommendations – Federal Award Programs Audit**

# **The State of South Carolina Military Department**



## **OFFICE OF THE ADJUTANT GENERAL**

**R. Van McCarty  
MAJOR GENERAL  
THE ADJUTANT GENERAL**

### **ADJUTANT GENERAL'S OFFICE CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2019**

U.S. Department of Homeland Security

State of S.C Adjutant General's Office respectfully submits the following corrective action plan for the year ended 6/30/19.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#### **FINDINGS-FEDERAL AWARD PROGRAM AUDIT**

U.S. Department of Homeland Security

2019-002      Disaster Grants – Public Assistance (Presidentially Declared Disasters)-97.036

Recommendation: We recommend that Office policies and procedures ensure that subrecipient monitoring is performed in accordance with federal regulations and clearly supports the collection and review of all required Single Audit reports of its subrecipients.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

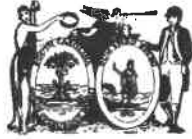
Action taken in response to finding:

- Purchased and implemented risk assessment and monitoring module for South Carolina Recovery Grants (SCRG) grants management platform ([www.screcoverygrants.org](http://www.screcoverygrants.org)). Integrated criteria from SCEMD policy into SCRG module.
- Loaded subrecipient single audits and single-audit-not-required forms in SCRG.
- Developed and implemented risk assessment and monitoring procedure and criteria.

**Emergency Management Division  
2779 Fish Hatchery Road  
West Columbia, South Carolina 29172  
(803) 737-8500 Fax (803) 737-8570**

# **The State of South Carolina**

## **Military Department**



### **OFFICE OF THE ADJUTANT GENERAL EMERGENCY MANAGEMENT DIVISION**

**2779 Fish Hatchery Road  
West Columbia, South Carolina 29172  
(803) 737-8500 Fax (803) 737-8570**

- Developed staff assignments for audit collection, review, and monitoring activities and regular reporting in SCRG module.
- Sent correspondence to subrecipients for which audits not received and provide additional staff outreach to follow up on audit requirements.
- Developed correspondence template for use if payment is to be withheld because of lack of audit compliance.
- Continued to provide information and reminders about 2 CFR 200 single audit requirements and quarterly progress reports with applicants/subrecipients via multiple means including applicants' briefings, presentations, and specialist contacts.
- Continued to include requirements for single audits and quarterly progress reports in funding agreements.

Name(s) of the contact person(s) responsible for corrective action: Emily Bentley, Chief of Recovery and Mitigation and Cynthia Smith, Chief of Finance and Administration.

Planned completion date for corrective action plan: Most corrections, including repository and tracking of single audits, complete as of January 2020; risk assessment rating of subrecipients based on audit compliance and other criteria to be complete in SCRG by March 31, 2020.

If the Department of Homeland Security has questions regarding this plan, please call Steven Batson at 803-201-3440.



Henry McMaster GOVERNOR

Joshua D. Baker DIRECTOR

P.O. Box 8206 &gt; Columbia, SC 29202

www.scdhhs.gov

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 CORRECTIVE ACTION PLAN  
 YEAR ENDED JUNE 30, 2019**

Department of Health & Human Services  
 Centers for Medicare & Medicaid Services  
 31 Forsyth Street, SW, Room 4T20  
 Atlanta, Georgia 30303-8909

The South Carolina Department of Health and Human Services respectfully submits the following corrective action plan for the year ended 6/30/19.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FEDERAL AWARD PROGRAM AUDIT**

2019-003 Medicaid Cluster – CFDA No. 93.775, 93.777 & 93.778

Recommendation: We recommend the Department strengthen its control procedures to ensure the federal share of recoveries and collections are remitted in accordance with applicable federal and state requirements.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding:

Currently, accounting operations' Accounts Receivable Manager is reviewing 25% of each month's receivables. Additionally, the program director is reviewing 10% of each quarter's receivables. In an effort to continue to eliminate federal share miscalculation, management will begin to review 50% of each month's receivables in FY2021 and the program director will increase the quarterly review to 20%. Management is currently in communication with South Carolina Enterprise Information System (SCEIS) personnel to create an accounts receivable workflow that will require management to approve all newly established receivables. Furthermore, management will continue researching best practices for minimizing and eliminating manual error and miscalculation within the Accounts Receivable department.

Name of the contact person responsible for corrective action: Nika Simmons

Planned completion date for corrective action plan: Ongoing





- 2019-004      Medicaid Cluster – CFDA No. 93.775, 93.777 & 93.778
- Recommendation: We recommend the Department correct the errors in MMIS to ensure compliance with the Federal matching requirement for family planning services and family planning related services.
- Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
- Action taken in response to finding:
- A modification became effective on 8/15/2019 that removed the “0FP” modifier from system logic for fund code MK. This correction eliminated the auto assignment of 90/10 funding that overrode the family planning-related (70/30) procedure codes submitted by providers of service. This led to the return of \$43,946.57 in Federal funds for the review period of January through Aug 2019.
- Name of the contact person responsible for corrective action: Kevin Bonds
- Planned completion date for corrective action plan: Ongoing
- 
- 2019-005      Medicaid Cluster; Children’s Health Insurance Program – CFDA No. 93.775, 93.777 & 93.778; 93.767
- Recommendation: We recommend the Department maintain documentation to support its eligibility determinations in accordance with its State plan and Federal regulations.
- Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
- Action taken in response to finding:
- Pre-Electronic Document Management: In January 2019, the agency completed a scanning project in pursuit of a paper free environment. Any remaining paper case files for active beneficiaries were scanned into OnBase. There will always be the risk of paper files that have not been uploaded into the electronic case file as anticipated. The corrective action for reducing this risk was the implementation of OnBase. However, it is recognized that the agency is still accountable for having required documents or documentation in the case file and/or eligibility systems. For any document not found as part of a case review or audit, the corrective action for that review will be to pursue any needed documentation required to continue or end eligibility. The State's quality assurance strategy facilitates this process. The annual review process also requires the worker to ensure that required historical documents are in the case file.
- Post-Electronic Document Management: While the implementation of OnBase significantly reduces the risk of required documentation not being present in the

case file, a thorough quality review process as described in this document is needed to help ensure compliance.

SCDHHS Quality Assurance Strategy: The quality review process implemented in July 2019 includes key elements for review which lead to a correct or incorrect eligibility determination. This includes the presence of a signed application (where appropriate) and presence of other documentation required for the eligibility decision (e.g. Level of Care).

The Eligibility Quality Assurance Team (EQAT) consists of 52 team members. Team members are trained to evaluate MAGI, Non-MAGI or Long-Term Care determinations for accuracy of those determinations, as well as vital procedural errors that are most likely to impact eligibility. Review findings are used as part of a monthly employee feedback process in conjunction with employee production metrics. On the first business day of each month, supervisors receive Employee Performance results for their staff and review these results during one on one meetings. Action plans are established, implemented and reviewed for any needed corrective measures. Between August 1, 2019 and January 31, 2020, the state has reviewed 40,015 cases with a 95% accuracy rate.

SCDHHS will utilize audit and EQAT findings to analyze current trends regarding these errors. The State will develop and implement a strategy, including refresher training and policy clarifications to ensure staff fully understand policies and procedures regarding required documentation for eligibility determinations and the importance of this documentation.

Names of the contact persons responsible for corrective action: Elizabeth Ryan, Michael Jones, Lori Risk

Planned completion date for corrective action plan: June 30, 2020

2019-006	<p data-bbox="389 1245 1399 1318">Medicaid Cluster; Children's Health Insurance Program – CFDA No. 93.775, 93.777 &amp; 93.778; 93.767</p> <p data-bbox="389 1339 1399 1444">Recommendation: We recommend the Department discontinue the Medicaid and CHIP benefits of ineligible recipients in accordance with its State plan and Federal regulations.</p> <p data-bbox="389 1465 1399 1539">Explanation of disagreement with audit finding: There is no disagreement with the audit finding.</p> <p data-bbox="389 1560 1399 1591">Action taken in response to finding:</p> <p data-bbox="389 1612 1399 1810">The errors are caused by delays in annual review processing. SCDHHS has continued to implement a plan to reduce and manage the eligibility processing backlog, while also protecting the integrity of eligibility decisions. The agency's approach has been to build staff capacity through the creation of processing centers and to maximize accuracy and timeliness of eligibility decisions via implementation of a Staff Performance Evaluation and Remediation process.</p>
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**Staff Capacity and Processing Centers:** The agency has created and staffed four (4) processing centers in Richland (2), Aiken (1) and Spartanburg (1) counties. Staff processing MAGI, Non-MAGI and Long-Term Care applications now complete available work for processing applications daily, allowing for staff assignments for processing reviews. Staff webinars for processing reviews have been conducted for MAGI and Non-MAGI review processing in the past six months, as well as updates to job aids, based on updated policies and procedures. One additional processing center will be added in Florence County for additional MAGI application and review processing.

**Staff Performance Evaluation and Remediation:** The performance evaluation plan rolled out to staff in July 2019. On the first business day of each month, supervisors receive Employee Performance results for their staff regarding both timeliness and accuracy of eligibility determinations and review these results during one on one meetings. Action plans are established, implemented and reviewed for any needed corrective measures in response to accuracy and/or timeliness metrics. Between August 1, 2019 and January 31, 2020, the state has reviewed 40,015 cases with a 95% accuracy rate.

**Names of the contact persons responsible for corrective action:** Elizabeth Ryan, Michael Jones, Lori Risk

**Planned completion date for corrective action plan:** September 30, 2020 (New Processing Center)

2019-007      Medicaid Cluster; Children's Health Insurance Program – CFDA No. 93.775, 93.777 & 93.778; 93.767

**Recommendation:** We recommend eligibility reviews are performed annually in accordance with the South Carolina Medicaid Policies and Procedures Manual.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:**

The errors are caused by delays in annual review processing. SCDHHS has continued to implement a plan to reduce and manage the eligibility processing backlog, while also protecting the integrity of eligibility decisions. The agency's approach has been to build staff capacity through the creation of processing centers and to maximize accuracy and timeliness of eligibility decisions via implementation of a Staff Performance Evaluation and Remediation process.

**Staff Capacity and Processing Centers:** The agency has created and staffed four (4) processing centers in Richland (2), Aiken (1) and Spartanburg (1) counties. Staff processing MAGI, Non-MAGI and Long-Term Care applications now complete available work for processing applications daily, allowing for staff assignments for processing reviews. Staff webinars for processing reviews have been conducted for MAGI and Non-MAGI review processing in the past six months,

as well as updates to job aids, based on updated policies and procedures. One additional processing center will be added in Florence County for additional MAGI application and review processing.

**Staff Performance Evaluation and Remediation:** The performance evaluation plan rolled out to staff in July 2019. On the first business day of each month, supervisors receive Employee Performance results for their staff regarding both timeliness and accuracy of eligibility determinations and review these results during one on one meetings. Action plans are established, implemented and reviewed for any needed corrective measures in response to accuracy and/or timeliness metrics. Between August 1, 2019 and January 31, 2020, the state has reviewed 40,015 cases with a 95% accuracy rate.

Names of the contact persons responsible for corrective action: Elizabeth Ryan, Michael Jones, Lori Risk

Planned completion date for corrective action plan: September 30, 2020 (New Processing Center)

If the U.S. Department of Health and Human Services has questions regarding this plan, please call Thomas C. Phillip, CFO, at 803-898-1017.

**DEPARTMENT OF ADMINISTRATION – EXECUTIVE BUDGET OFFICE  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2019**

U.S. Department of Health and Human Services

State of S.C Department of Administration – Executive Budget Office respectfully submits the following corrective action plan for the year ended 6/30/19.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS-FEDERAL AWARD PROGRAM AUDIT**

U.S. Department of Health and Human Services

2019-008      Statewide Cost Allocation Plan (SWCAP)

Recommendation: We recommend that the Office revise their worksheets and their review process to ensure that the total allocated cost on each schedule is not misstated due to unreasonable costs in accordance with Federal regulations.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding:

The SWCAP's moderately complex electronic format was developed nearly thirty years ago. The structure of the excel spreadsheets contain a ridged cell structure for linking data among the various worksheets within the primary workbook. In addition, certain formulas used in many of the Schedules are conducive to errors which are difficult to identify during review. This has resulted in unintentional and unnecessary errors in reporting.

Our staff is currently reviewing all aspects of the SWCAP to ensure compliance with Federal guidelines. We are working towards completely remodeling the current SWCAP electronic file format. This is to include certain excel worksheet functions to ensure each Schedule's data is properly linked to avoid errors. We are also reviewing all formulas in the Schedules to identify cells that have led to, or may lead to, errors in reporting. For each Schedule presented in the SWCAP, we will perform a variance analysis in order to identify possible errors, and to provide explanations of material changes occurring between fiscal years.





**Henry McMaster, Governor**  
**Marcia S. Adams, Executive Director**

**EXECUTIVE BUDGET OFFICE**  
Brian J. Gaines, Director  
1205 Pendleton Street, Suite 529  
Columbia, SC 29201  
803.734.2280  
803.734.0645 Fax

Name of the contact person responsible for corrective action:

David Seigler, Executive Budget Office  
Office: (803) 734-0485  
[David.seigler@admin.sc.gov](mailto:David.seigler@admin.sc.gov)

Planned completion date for corrective action plan:

June 30, 2020

If the Department of Health and Human Services has questions regarding this plan, please call

David Seigler, Executive Budget Office  
Office: (803) 734-0485  
[David.seigler@admin.sc.gov](mailto:David.seigler@admin.sc.gov)





February 21, 2020

Department of Health and Human Services

The South Carolina Department of Social Services respectfully submits the following corrective action plan for the year ended June 30, 2019.

Audit period: June 30, 2019

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FEDERAL AWARD PROGRAM AUDIT**

**DEPARTMENT OF SOCIAL SERVICES**

2019-009      Child Support Enforcement – CFDA No. 93.563

**Recommendation:** We recommend that Department internal controls remain in place and operating to ensure that the Federally approved child support automated data processing and information retrieval system continues to meet all applicable Federal requirements.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** The Department completed state-wide system implementation in August 2019 and received Federal Certification from the Office of Child Support Enforcement (OCSE) on September 6, 2019.

**Name(s) of the contact person(s) responsible for corrective action:** Jimmy Early, Project Director

**Planned completion date for corrective action plan:** September 30, 2019

2019-010 Child Support Enforcement – CFDA No. 93.563

Recommendation: We recommend that the Department review procedures for preparing, reviewing and approving its Schedule of Expenditures of Federal Awards to ensure accurate reporting.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: This finding resulted from the incorrect inclusion of Incentive Grant expenditures in subrecipient costs. Procedures have already been implemented to review subrecipient expenditures to be reported to ensure they exclude Incentive funds. The Department will also implement an additional level of review of the SEFA report to ensure accurate reporting.

Name(s) of the contact person(s) responsible for corrective action: Ashley Harris, Grants Accounting and Reporting Manager

Planned completion date for corrective action plan: August 30, 2020

2019-011 Child Support Enforcement, Social Services Block Grant, Adoption Assistance – CFDA No. 93.563, 93.667, 93.659

Recommendation: We recommend that the Department review its internal controls over the Federal cash draws process to ensure compliance with cash management requirements.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Department will put procedures in place to ensure proper supporting documentation from the accounting system is retained to support accurate reimbursement for all Federal cash draws. Draws will also be performed on a periodic basis to be determined by individual grant, but at least monthly if needed.

Name(s) of the contact person(s) responsible for corrective action: Ashley Harris, Grants Accounting and Reporting Manager

Planned completion date for corrective action plan: March 31, 2020

2019-012 Social Services Block Grant, Adoption Assistance – CFDA No. 93.667, 93.659

Recommendation: We recommend that the Department strengthen its internal controls and processes to ensure that Federal reports are free from error and clearly supported prior to submission of the report.



Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Due to staff turnover, the Department has an entirely new Grants Accounting and Reporting team. All staff are being trained on the proper completion of the Federal Financial Reports, including period of performance cut-off dates. In addition, each report will be reviewed by a manager or the Controller prior to submission.

Name(s) of the contact person(s) responsible for corrective action: Ashley Harris, Grants Accounting and Reporting Manager

Planned completion date for corrective action plan: June 30, 2020

2019-013 Adoption Assistance – CFDA No. 93.659

Recommendation: We recommend that the Department strengthen its internal controls and processes to ensure that all charges to the grant are for allowable activities only.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Department will conduct additional staff training to stress the importance of coding invoices to the general ledger account segments that are listed and approved on the invoice. An Accounts Payable manager or supervisor will also review the coding on the invoice when approving the invoice through workflow in SCEIS to ensure it matches what has been entered in SCEIS.

Name(s) of the contact person(s) responsible for corrective action: Zandria Buck, Accounts Payable Manager

Planned completion date for corrective action plan: March 31, 2020

2019-014 Adoption Assistance – CFDA No. 93.659

Recommendation: We recommend the Department update internal controls for charging direct training costs benefitting multiple programs to ensure that the costs charged only reflect the net proportional benefit applicable to each program.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Department has already begun updating its process for charging training costs beginning July 1, 2019. Each invoice submitted will have a listing of each training course that was provided, along with a listing of the costs

separated between training and administrative costs. This will allow the Department to charge each training to the benefitting program based on the specific training course conducted.

Name(s) of the contact person(s) responsible for corrective action: Susan Roben, Controller

Planned completion date for corrective action plan: June 30, 2020

2019-015 Adoption Assistance – CFDA No. 93.659

Recommendation: We recommend that the Department review eligibility file controls to ensure that all payments are adequately supported throughout the eligibility period.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: All adoption subsidy agreements are currently sent to the State Office Adoptions Manager for signature. When the agreements are entered into CAPSS, staff verify that the agreement includes the proper signature. The Department will begin reviewing older files to ensure all subsidy agreements have the proper signatures in accordance with federal regulations.

The Department will also create a review tool to verify eligibility and staff will pull fifteen (15) sample cases quarterly to conduct internal review to ensure all subsidy payments are adequately supported. The State Office Adoptions Manager will verify the subsidy agreement with the subsidy payment to ensure the amounts are correct. If a discrepancy is found, the manager will contact the region for clarification.

The Department will send school verification letters prior to the child's 18<sup>th</sup> birthday if documentation was not previously provided to ensure subsidy payments are terminated at the end of the 18<sup>th</sup> birthday month.

Name(s) of the contact person(s) responsible for corrective action: Dawn Barton, Director of Permanency Management

Planned completion date for corrective action plan: June 30, 2020

2019-016 Child Care Development Fund – CFDA No. 93.575, 93.596

Recommendation: We recommend that the Department strengthen internal controls to ensure that all awarded funds are liquidated within the award's period of performance.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Department has already put procedures in place to review invoices before they are paid to ensure each invoice is paid to the correct period of performance. Staff will also review general ledger posting and transaction dates to ensure that all awarded funds are posted to the correct period of performance.

Name(s) of the contact person(s) responsible for corrective action: Ashley Harris, Grants and Reporting Manager

Planned completion date for corrective action plan: March 31, 2020

If the Federal Cognizant Agency for this Department has questions regarding this plan, please call Susan Roben, Controller at 803-898-7427.



## South Carolina Department of Alcohol and Other Drug Abuse Services

HENRY McMASTER  
Governor

SARA GOLDSBY  
Director

February 20, 2020

U.S. Department of Health and Human Services

RE: Corrective Action Plan for Year Ended June 30, 2019

The South Carolina Department of Alcohol and Other Drug Abuse Services respectfully submits the following corrective action plan for the year ended June 30, 2019.

The schedule of findings and questioned costs are discussed below. The findings are numbered in accordance with the numbers assigned in the schedule.

### FINDINGS – FEDERAL AWARD PROGRAM AUDIT

#### 2019-017. Prevention and Treatment of Substance Abuse – CFDA No.: 93.959

**Recommendation:** We recommend that the Department update subrecipient agreements to incorporate all of the required information to ensure adequate communication to their subrecipients.

**Explanation of disagreement with audit finding:** N/A

**Action taken in response to finding:** Since the Single Audit, all required information has been added to the sub-awards, to include the Federal Award Identification Number (FAIN) and the federal award date. In State Fiscal Year 2021, the awards will contain all the required information.

**Name(s) of the contact person(s) responsible for corrective action:**  
Carmen Tate

**Planned completion date for corrective action plan:** Any sub-awards implemented in January 2020 contained the required information.

#### 2019-018. Prevention and Treatment of Substance Abuse – CFDA No.: 93.959

**Recommendation:** We recommend that the Department implement policies and procedures to ensure that sufficient documentation of reviews and approvals is maintained.

**Explanation of disagreement with audit finding:** N/A

**Action taken in response to finding:** Effective January 2020, the agency automated the time-and-effort process. Upon the completion of a DAODAS Time Sheet, employees convert the sheet to a PDF containing their electronic signature, which is due to their managers by the fifth of each month. The time sheets must be approved by the manager with an electronic signature and placed in a shared folder by the 10th of each month. The Human Resource Manager is responsible for sending notifications/reminders to employees on or after the 10th if any timesheets are missing.

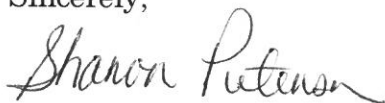
**Name(s) of the contact person(s) responsible for corrective action:**

Sharon Peterson

**Planned completion date for corrective action plan:** The new process was implemented with the submission of January 2020 time-and-effort information.

If there are any questions regarding this corrective action plan, please contact me at 803-896-1145.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Peterson".

Sharon Peterson  
Manager, Division of Finance and Operations

SP/jmm

# South Carolina Department of Natural Resources

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February 20, 2020



Robert H. Boyles, Jr.  
**Director**

Caleb-Scott Cohoon  
**Audits Manager**

U.S. Department of Interior

South Carolina Department of Natural Resources respectfully submits the following corrective action plan for the year ended 6/30/19.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

## **FINDINGS—FEDERAL AWARD PROGRAM AUDIT**

Federal Agency: Various

2019-019      Research and Development Cluster

Recommendation: We recommend that the Department continue to follow the newly implemented policies and procedures.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Policies and procedures were implemented February 11, 2019 to ensure the proper and consistent documentation in our grants files throughout the Department to include the drawdown of funds. The Department will continue to follow these policies and procedures.

Name(s) of the contact person(s) responsible for corrective action: Caleb-Scott Cohoon

Planned completion date for corrective action plan: February 11, 2019

# South Carolina Department of Natural Resources

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Robert H. Boyles, Jr.  
**Director**

Caleb-Scott Cohoon  
**Audits Manager**

Federal Agency: Various

2019-020      Research and Development Cluster

Recommendation: We recommend that the Department strengthen internal controls regarding the preparation and review of their SEFA to ensure such errors are identified and corrected prior to submission.

Explanation of disagreement with audit finding: There is no disagreement with audit findings.

Action taken in response to finding: Policies and procedures were implemented March 1, 2019 to ensure that the SEFA is completed correctly and reviewed in order to identify and correct errors prior to submission. The Department will work to better document the review process of the SEFA per those procedures.

Name(s) of the contact person(s) responsible for corrective action: Caleb-Scott Cohoon

Planned completion date for corrective action plan: March 1, 2019

If the U.S. Department of Interior Services has questions regarding this plan, please call Caleb-Scott Cohoon at 803-734-1518.

Respectfully submitted,

*Caleb-Scott Cohoon*

Caleb-Scott Cohoon  
Audits Manager



**SOUTH CAROLINA  
DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL  
CORRECTIVE ACTION PLAN  
YEAR ENDED 06/30/2019**

U.S. Department of Health and Human Services

South Carolina Department of Health and Environmental Control respectfully submits the following corrective action plan for the year ended 6/30/19.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FEDERAL AWARD PROGRAM AUDIT**

Various

2019-021      Research and Development Cluster

Recommendation: We recommend that the Department strengthen internal controls to ensure all expenditures charged to a grant are incurred during the award's period of performance.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Department discussed the finding with staff and will continue to strengthen its internal controls to ensure that all expenditures are allocated to the correct grant based on its validity date.

Name(s) of the contact person(s) responsible for corrective action: Sandra Craig

Planned completion date for corrective action plan: Finding already addressed



Department of Health and Human Services

2019-022      HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)  
CFDA No.: 93.917

Recommendation: We recommend that the Department implement policies and procedures to facilitate compliance with federal subrecipient monitoring requirements.

Explanation of disagreement with audit finding: There is no disagreement with audit findings.

Action taken in response to finding: The Department is identifying all active subrecipient agreements still using outdated templates and issuing amendments to notify the subrecipients of both the FAIN and DUNS #.

Name(s) of the contact person(s) responsible for corrective action: Larry Maddox

Planned completion date for corrective action plan: The Department has already updated the subrecipient award templates to include all information required by 2 CFR 200, which is used for all new awards. We are currently working towards issuing amendments to provide the information missing from the old templates.

If the U.S. Department of Health and Human Services has questions regarding this plan, please call Kim Paradeses at 803-898-3390.



**S.C. SEA GRANT CONSORTIUM**  
*Coastal Science Serving South Carolina*

287 Meeting Street, Charleston, S.C. 29401 • 843.953.2078 • [www.scseagrant.org](http://www.scseagrant.org)

U.S. Department of Commerce  
1401 Constitution Avenue NW  
Washington, D.C. 20230

South Carolina Sea Grant Consortium respectfully submits the following corrective action plan for the year ended June 30, 2019.

Audit period: July 1, 2018 through June 30, 2019

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

## **FINDINGS—FEDERAL AWARD PROGRAM AUDIT**

U.S. Department of Commerce

2019-023      Research and Development Cluster

**Recommendation:** We recommend that the Consortium continue to evaluate their current subrecipient monitoring policies and procedures and make revisions to ensure compliance with federal requirements.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Per this finding, the Consortium will continue to evaluate and amend its current subrecipient monitoring policies and procedures first implemented in July 2017 and revised in February 2018 and June 2019. Since the inception of the current corrective action plan, the Consortium has implemented new requirements for all subrecipients in regards to reimbursement requests and financial reporting as well as establish risk assessment and external audit processes for select entities that received subaward funds during the previous fiscal year. These actions have yielded very positive results and significant progress has been made since the original single audit finding in fiscal year 2015-16.

Per discussions with audit staff from January 2020, the Consortium has already revised our internal agreement package (as of February 2020) to include federally mandated information required from all subrecipient awardees. In addition, Consortium Administration will expand

*Enhancing the practical use and conservation of South Carolina's coastal and marine resources to foster a sustainable economy and environment.*

### **MEMBER INSTITUTIONS**

Clemson University • Coastal Carolina University • College of Charleston • Medical University of South Carolina  
S.C. Department of Natural Resources • S.C. State University • The Citadel • University of South Carolina

### **BOARD CHAIR**

**James E. Clark**, President, South Carolina State University

### **EXECUTIVE DIRECTOR**

**M. Richard DeVoe**



upon its current risk aversion processes and procedures to include all subreipients receiving funds from the previous fiscal year (previously only Consortium member institutions were included in agency assessments).

Name(s) of the contact person(s) responsible for corrective action: Ryan C. Bradley, Assistant Director for Administration

Planned completion date for corrective action plan: Implemented July 1, 2017 // Amended February 1, 2020

If the Department of Commerce has questions regarding this plan, please contact Ryan Bradley at [ryan.bradley@scseagrant.org](mailto:ryan.bradley@scseagrant.org) (843) 953-2078.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Richard DeVoe". The signature is fluid and cursive, with a long horizontal stroke at the end.

M. Richard DeVoe  
Executive Director

Cc: Ryan C. Bradley, Assistant Director for Administration



**State of South Carolina**  
**Department on Aging**

**Henry McMaster**  
Governor

**Connie D. Munn**  
Director

**SOUTH CAROLINA DEPARTMENT ON AGING**  
**CORRECTIVE ACTION PLAN**  
**YEAR ENDED JUNE 30, 2019**

U.S. Department of Health and Human Services

South Carolina Department on Aging respectfully submits the following corrective action plan for the year ended 6/30/19.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FEDERAL AWARD PROGRAMS AUDIT**

U.S. Department of Health and Human Services

2019-024      Title III part B, Title III part C, Nutrition Services Incentive Program— CFDA No. 93.044, 93.045, 93.053

Recommendation: We recommend that the Department strengthen internal controls to ensure maintenance of effort certifications are calculated correctly prior to submission.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding:

Additional training is being obtained from ACL, the federal funding source, on reporting requirements and calculations. The agency has recalculated, reviewed and filed the corrected FY 2018 Certification for the Maintenance of Effort report.

Name(s) of the contact person(s) responsible for corrective action:

Lisa Crosby, Rhonda Walker

Planned completion date for corrective action plan: June 30, 2020

U.S Department of Health and Human Services

2019-025      Title III part B, Title III part C, Nutrition Services Incentive Program– CFDA No. 93.044,  
93.045, 93.053

Recommendation: We recommend that the Department implement policies and procedures to facilitate compliance with federal subrecipient monitoring requirements.

Explanation of disagreement with audit finding: There is no disagreement with audit findings.

Action taken in response to finding: SCDOA implemented agency wide fiscal and programmatic monitoring during FY 2019 that was not completed by year end. The agency will be in compliance when fully implemented. In addition, SCDOA will hire an additional staff member in the finance department who whose primary job will be to monitor subrecipients of the grants.

Name(s) of the contact person(s) responsible for corrective action: Rhonda Walker

Planned completion date for corrective action plan: June 30, 2020

U.S Department of Health and Human Services

2019-026      Title III part B, Title III part C, Nutrition Services Incentive Program– CFDA No. 93.044,  
93.045, 93.053

Recommendation: We recommend that the Department strengthen their internal controls over payroll to ensure compliance with federal requirements

Explanation of disagreement with audit finding: There is no disagreement with audit findings.

Action taken in response to finding: This issue had been previously identified after FY 2019 year end and policies were revised. The agency is reconciling payroll information on a more frequent basis and continues to train staff to ensure that the procedures are followed.

Name(s) of the contact person(s) responsible for corrective action: Rhonda Walker

Planned completion date for corrective action plan: March 30, 2020

U.S Department of Health and Human Services

2019-027      Title III part B, Title III part C, Nutrition Services Incentive Program– CFDA No. 93.044,  
93.045, 93.053

**Recommendation:** We recommend that the Department implement internal controls for tracking administrative costs charged to the grant to ensure that the federal requirements are being met.

**Explanation of disagreement with audit finding:** There is no disagreement with audit findings.

**Action taken in response to finding:** Additional review measures are now in place to prevent excess budget from being loaded into the state accounting system and having Earmarked funds overspent. In addition, quarterly reviews of all grants are being performed to ensure all grants are within budget for each identified area.

**Name(s) of the contact person(s) responsible for corrective action:** Rhonda Walker

**Planned completion date for corrective action plan:** February 28, 2020.

If the U.S. Department of Health and Human Services has questions regarding this plan, please call Connie Munn at (803) 734-9910.



Darline Graham  
Commissioner

# South Carolina Commission for the Blind

1430 CONFEDERATE AVENUE • COLUMBIA, SC 29201  
PHONE (803) 898-8822 • FAX (803) 898-8845

## **CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2019**

U.S. Department of Education

South Carolina Commission for the Blind respectfully submits the following corrective action plan for the year ended 6/30/19.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### **FINDINGS—FEDERAL AWARD PROGRAM AUDIT**

#### **South Carolina Commission for the Blind (L24)**

2019-028. Rehabilitation Services-Vocational Rehabilitation Grants to States – CFDA No. 84.126

**Recommendation:** We recommend that the Commission continue to fully implement their corrective action plan prepared in response to the prior year Single Audit finding.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Statewide caseload reviews will continue to be conducted on a quarterly basis in order to validate data accuracy in reporting prior to the submission of the RSA-911 Case Service Reports.

**Name(s) of the contact person(s) responsible for corrective action:**  
Shana Robinson

**Planned completion date for corrective action plan:** Completed

#### **South Carolina Commission for the Blind (L24)**

2019-029      Rehabilitation Services - Vocational Rehabilitation Grants to States  
CFDA No.: 84.126

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The mission of the South Carolina Commission for the Blind is to provide quality, individualized vocational rehabilitation services, independent living services, and prevention of blindness services to blind and visually impaired consumers leading to competitive employment and social and economic independence.

**Recommendation:** We recommend that the Commission implement policies and procedures necessary to ensure that reports include accurate data and are submitted in a timely manner.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Key positions will continue to be filled and backup staff assigned, which will allow for the development and implementation of the policies and procedures necessary to ensure the accurate and timely completion and submission of the RSA-2 Annual Vocational Rehabilitation Program/Cost Report.

**Name(s) of the contact person(s) responsible for corrective action:**  
Shana Robinson and Matt Daugherty

**Planned completion date for corrective action plan:** July 1, 2020

#### **South Carolina Commission for the Blind (L24)**

2019-030      Rehabilitation Services - Vocational Rehabilitation Grants to States  
CFDA No.: 84.126

**Recommendation:** We recommend that the Commission implement policies and procedures to ensure that refunded expenditure credits are netted against program expenditures prior to drawing down funds. Additionally, it is recommended that the Commission implement policies and procedures to ensure reimbursement requests are submitted timely.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Key positions will continue to be filled and backup staff assigned, which will allow for the development and implementation of the policies and procedures necessary to ensure that refunded expenditure credits are netted against program expenditures prior to drawing down funds, and that reimbursement requests are submitted in a timely fashion.

**Name(s) of the contact person(s) responsible for corrective action:**  
Matthew Daugherty

**Planned completion date for corrective action plan:** July 1, 2020



**South Carolina Commission for the Blind (L24)**

2019-031      Rehabilitation Services - Vocational Rehabilitation Grants to States  
CFDA No.: 84.126

**Recommendation:** We recommend that the Commission strengthen internal controls regarding the preparation and review of their SEFA to ensure such errors are identified and corrected prior to submission.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Key positions will continue to be filled and backup staff assigned, which will allow for the development and implementation of the policies and procedures necessary to ensure the identification and correction of errors prior to the submission of the SEFA.

**Name(s) of the contact person(s) responsible for corrective action:**  
Matthew Daugherty

**Planned completion date for corrective action plan:** July 1, 2020

**South Carolina Commission for the Blind (L24)**

2019-032      Rehabilitation Services - Vocational Rehabilitation Grants to States  
CFDA No.: 84.126

**Recommendation:** We recommend that the Commission implement internal controls and policies/procedures to substantiate indirect costs charged to federal awards.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Key positions will continue to be filled and backup staff assigned, which will allow for the development and implementation of the policies and procedures necessary to ensure that indirect costs charged to federal awards can be substantiated.

**Name(s) of the contact person(s) responsible for corrective action:**  
Matthew Daugherty

**Planned completion date for corrective action plan:** July 1, 2020

**South Carolina Commission for the Blind (L24)**

2019-033      Rehabilitation Services - Vocational Rehabilitation Grants to States  
CFDA No.: 84.126

**Recommendation:** We recommend that the Commission implement internal controls and policies/procedures to ensure federal level of effort requirements for maintenance of effort are being monitored and met.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Key positions will continue to be filled and backup staff assigned, which will allow for the development and implementation of the policies and procedures necessary to ensure federal level of effort requirements for maintenance of effort are being monitored and met.

**Name(s) of the contact person(s) responsible for corrective action:**  
Matthew Daugherty

**Planned completion date for corrective action plan:** July 1, 2020

If the U.S. Department of Education has questions regarding this plan, please call Matthew Daugherty at 803-898-8835.



State of South Carolina  
**Office of Comptroller General**

1200 Senele Street  
305 Wade Hampton Office Building  
Columbia, South Carolina 29201

Telephone: (803) 734-2121  
Fax: (803) 734-1765  
E-Mail: [cgoffice@cg.sc.gov](mailto:cgoffice@cg.sc.gov)

**RICHARD ECKSTROM, CPA**  
COMPTROLLER GENERAL

**WILLIAM E. GUNN**  
CHIEF OF STAFF

December 18, 2019

Mr. George L. Kennedy III, CPA  
State Auditor  
1401 Main Street, Suite 1200  
Columbia, South Carolina 29201

Dear Mr. Kennedy:

Our Financial Reporting team normally consists of five people who from August through November each year concentrate on compiling the state's CAFR and providing accounting reports and audit documentation. Prior to the start of the FY 2019 CAFR audit, our team lost two of its highly experienced members who between them had over 23 years of combined Financial Reporting team experience. One of the two was hired from us by another state agency and the other one moved out-of-state with her husband when he received a job transfer with his employer.

Coupled with the substantial experience and impressive accounting skills that these two possessed, they also provided some supervision for the lesser experienced members of the Financial Reporting team. Because of the critical timing of their turnover and the necessity for us to promptly fill their vacated positions, we reassigned personnel in other areas of our agency to the Financial Reporting team. We reassigned them in spite of their limited experience and the increased supervision and review we realized it would require. While the remaining experienced members of the team provided as much supervision and review as time permitted, it would have been better had more been provided.

We are in the process of addressing the need to increase the experience level of our Financial Reporting team. Even in the best of times, finding suitable replacements for the two vacated positions would be challenging and progress would be slow because of the unique accounting skills necessary to effectively function in these positions, and the pool of qualified candidates is extremely limited. Yet we intend to be back to full staffing by the FY 2020 audit. Furthermore, we have strengthened our documentation and simplified our workpapers in the areas that experienced audit adjustments in FY 2019.

Sincerely,

  
Richard Eckstrom  
Comptroller General

**Appendix C**  
**Index of Findings**

**STATE OF SOUTH CAROLINA**  
Index of Findings  
For the Year Ended June 30, 2019

<u>CFDA Number</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance<sup>1</sup> Requirement</u>	<u>Type of Finding</u> <u>Significant Deficiency</u>	<u>Material Weakness</u>	<u>Page</u>
<u>State of South Carolina</u>						
N/A	Comprehensive Annual Financial Report	2019-001	(CAFR)		X	48
<u>Department of Education</u>						
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	2019-028	L	X		78
		2019-029	L	X		79
		2019-030	C	X		80
		2019-031	L	X		81
		2019-032	A,B		X	82
		2019-033	G		X	83
<u>Department of Health and Human Services</u>						
N/A	Statewide Cost Allocation Plan	2019-008	B	X		56
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services And Senior Centers	2019-024	G	X		73
		2019-025	M		X	74
		2019-026	A,B		X	76
		2019-027	G	X		77
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	2019-024	G	X		73
		2019-025	M		X	74
		2019-026	A,B		X	76
		2019-027	G	X		77
93.053	Nutrition Services Incentive Program	2019-024	G	X		73
		2019-025	M		X	74
		2019-026	A,B		X	76
		2019-027	G	X		77

<sup>1</sup> Compliance Requirement Legend – See page 182

**STATE OF SOUTH CAROLINA**  
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For the Year Ended June 30, 2019

CFDA Number	Federal Grantor/Program Name	Finding Number	Compliance <sup>1</sup> Requirement	Type of Finding		Material Weakness	Page
				Significant Deficiency			
Department of Health and Human Services (Continued)							
93.563	Child Support Enforcement	2019-009	L	X			57
		2019-010	L		X		58
		2019-011	C	X			59
93.575	Child Care and Development Block Grant	2019-016	H	X			64
93.596	Child Care Mandatory and Matching Funds Of the Child Care and Development Fund	2019-016	H	X			64
93.659	Adoption Assistance	2019-011	C	X			59
		2019-012	G,L	X			60
		2019-013	A	X			61
		2019-014	B	X			62
		2019-015	E		X		63
93.667	Social Services Block Grant	2019-011	C	X			59
		2019-012	G,L	X			60
93.767	Children's Health Insurance Program (CHIP)	2019-005	E	X			52
		2019-006	E	X			53
		2019-007	E		X		54

<sup>1</sup> Compliance Requirement Legend – See page 182

**STATE OF SOUTH CAROLINA**  
 Index of Findings  
For the Year Ended June 30, 2019

CFDA Number	Federal Grantor/Program Name	Finding Number	Compliance <sup>1</sup> Requirement	Type of Finding		Material Weakness	Page
				Significant Deficiency			
	Department of Health and Human Services (Continued)						
93.775	State Medicaid Fraud Control Units	2019-003	B	X			49
		2019-004	G	X			51
		2019-005	E	X			52
		2019-006	E	X			53
		2019-007	E			X	54
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	2019-003	B	X			49
		2019-004	G	X			51
		2019-005	E	X			52
		2019-006	E	X			53
		2019-007	E			X	54
93.778	Medical Assistance Program	2019-003	B	X			49
		2019-004	G	X			51
		2019-005	E	X			52
		2019-006	E	X			53
		2019-007	E			X	54
93.917	HIV Care Formula Grants	2019-022	M			X	71
93.959	Prevention and Treatment of Substance Abuse	2019-017	M			X	65
		2019-018	A,B			X	66

<sup>1</sup> **Compliance Requirement Legend** – See page 182

**STATE OF SOUTH CAROLINA**  
 Index of Findings  
For the Year Ended June 30, 2019

<u>CFDA Number</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance<sup>1</sup> Requirement</u>	<u>Type of Finding</u>		<u>Material Weakness</u>	<u>Page</u>
					<u>Significant Deficiency</u>		
	<u>Department of Homeland Security</u>						
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	2019-002	M		X		48
	<u>Various Federal Grantors</u>						
Various	Research and Development Cluster	2019-019	C		X		68
		2019-020	L		X		69
		2019-021	H		X		70
		2019-023	M		X		72

<sup>1</sup> Compliance Requirement Legend – See page 182



**<sup>1</sup> Compliance Requirement Legend**

**A – Activities allowed or unallowed**

**B – Allowable costs/cost principles**

**C – Cash management**

**D – Reserved**

**E – Eligibility**

**F – Equipment and real property management**

**G – Matching, level of effort, earmarking**

**H – Period of Performance**

**I – Procurement and suspension and debarment**

**J – Program income**

**K – Reserved**

**L – Reporting**

**M – Subrecipient monitoring**

**N – Special tests and provisions**